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WINE:
ITS USE AND TAXATION.

SIR J EMERSON TENNENT

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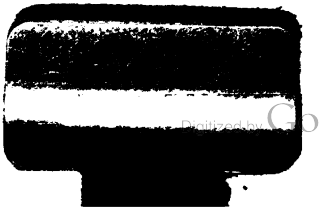

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WINE,

ITS USE AND TAXATION.

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WINE,

ITS USE AND TAXATION.

AN INQUIRY

INTO THE

OPERATION OF THE WINE DUTIES ON CONSUMPTION AND REVENUE.

BY

SIR JAMES EMERSON TENNENT, K.C.S., LL.D.

ETC. ETC. ETC.

LONDON:

JAMES MADDEN, 8, LEADENHALL STREET.

M.DCCC.LV.

The Author of this Work reserves to himself the right of translation in Foreign Countries.

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CIRCUS PLACE, FINSBURY CIRCUS.

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3 . C .

INTRODUCTION.

ALTHOUGH holding an official position, the functions of which are akin to an inquiry such as the present, the views submitted in the following pages must be regarded as the individual opinions of the writer.

The suggestion of reducing the tax upon wine, is one which so entirely recommends itself to general favour, that the Committee of the House of Commons, appointed in 1852 to consider its expediency; embarrassed between their natural desire to facilitate the measure, and their sense of

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responsibility to protect the revenue, forbore to offer any recommendation on the subject.

Having acted as a member of that Committee, and having abstained from recording any collective opinion for the guidance of the Legislature, I was led to undertake an analysis of the evidence for my own satisfaction, and hence the following essay. The conclusions which it embodies have been corroborated by information derived from sources uninvestigated by them: and by facts since collected, the details of which are brought down to the close of last year.

As no one can be supposed to enter on such an enquiry, otherwise than favourably impressed as regards a project, the aim of which is to render one of the luxuries of life at once cheap and abundant; I may, at least, hope to be regarded as a disinterested umpire; when, convinced against my will, I am forced to come to the conclusion, that the difficulties in the way of such a measure appear to me to surmount the hope of its early achievement.

I have endeavoured to reach the truth—and whatever technical errors the initiated may detect in the following

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pages, will be charitably ascribed to my want of familiarity with the usages of the wine-trade, a craft which in some of the branches seem to justify the ancient title of a "mystery."

As frequent reference is required to the return of the consumption and revenue derived from wines, a Table is here inserted from the Returns laid before the Wine Duties Committee of 1852, with the details continued to the present time.

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A TABLE

SHOWING THE QUANTITIES OF EACH KIND OF WINE RETAINED FOR HOME CONSUMPTION, AND THE REVENUE RECEIVED IN EACH YEAR FROM 1786 TO 1813.

Years.	French.	Other Sorts.	All Sorts.	Revenue.
	Imperial Gallons.	Imperial Gallons.	Imperial Gallons,	£
1786	Records destroyed.	—	—	614,247
1787	722,642	3,799,299	4,521,941	848,909
1788	933,172	5,717,472	6,650,644	894,378
1789	597,924	5,361,174	5,959,098	856,223
1790	618,640	5,982,398	6,601,038	959,565
1791	607,585	6,966,205	7,573,790	1,054,779
1792	622,494	7,229,213	7,851,707	1,148,755
1793	376,008	6,234,693	6,610,701	785,193
1794	204,097	6,607,277	6,811,374	912,863
1795	557,085	7,681,353	8,238,438	1,694,888
1796	96,407	5,679,853	5,776,260	1,288,252
1797	6,926	3,562,335	3,569,261	1,424,972
1798	59,414	5,206,354	5,265,768	1,537,151
1799	208,532	5,929,632	6,138,164	2,036,021
1800	80,243	7,214,509	7,294,752	2,124,808
1801	178,369	6,698,341	6,876,710	2,185,661
1802	252,277	6,861,139	7,113,416	2,280,072
1803	268,834	7,957,630	8,226,464	2,423,929
1804	120,998	5,336,693	5,457,691	2,141,456
1805	104,723	4,517,978	4,622,701	2,255,794
1806	177,127	5,648,051	5,825,178	2,574,531
1807	200,203	6,071,143	6,271,346	2,729,887
1808	192,642	6,139,233	6,331,875	2,648,474
1809	178,029	5,716,148	5,894,177	2,686,003
1810	212,520	6,308,773	6,521,293	2,786,587
1811	59,213	5,570,509	5,629,722	2,443,007
1812	148,478	4,876,052	5,024,530	2,189,418
1813	196,201	4,369,276	4,565,477	Records destroyed.

[*Continued on opposite page.*]

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CONTINUATION OF TABLE

SHOWING THE QUANTITIES OF EACH KIND OF WINE RETAINED FOR HOME CONSUMPTION, AND THE REVENUE RECEIVED IN EACH YEAR, FROM 1814 TO 1854.

	Cape.	French.	Portugal.	Madeira.	Of the Azores.	Spanish.	Canary.	Rhenish.	Other Sorts.	All sorts.	Revenue
	Imp. Galls.	*Imp. Galls.*	*Imperial Gallons.*	*Imperial Gallons*	*Imp. Galls.*	*Imperial Gallons.*	*Imperial Gallons.*	*Imperial Gallons.*	*Imperial Galls.*	*Imperial Gallons.*	£
1814	54,200	157,703	3,466,477	361,837	[illegible]1	1,012,509	6,964	23,158	57,665	5,330,774	2,267,[illegible]78
1815	86,047	200,918	2,770,887	310,933	372	994,217	184,82	20,152	55,756	4,624,105	2,388,391
1816	358,040	123,567	2,250,885	288,093	356	827,084	148,400	21,925	38,688	4,057,038	1,777,458
1817	530,434	145,972	3,022,801	266,303	99	940,739	167,359	16,744	52,278	5,142,829	2,224,612
1818	555,747	259,178	3,224,255	305,665	866	1,026,425	171,825	23,157	68,098	5,635,216	2,467,315
1819	511,594	213,616	2,409,030	329,534	4,932	891,867	160,458	23,734	70,447	4,615,212	2,005,359
1820	491,199	164,292	2,361,471	353,492	7,448	935,971	172,741	26,061	73,820	4,586,495	1,987,817
1821	572,131	159,462	2,343,509	400,476	4,461	959,864	151,727	22,403	72,852	4,686,885	2,006,496
1822	538,847	168,732	2,375,210	341,916	10,598	967,149	126,751	20,313	57,483	4,606,999	1,982,882
1823	555,119	171,681	2,492,212	323,734	10,956	1,078,922	123,036	20,670	68,730	4,845,060	2,088,231
1824	595,299	187,447	2,512,343	297,479	5,694	1,217,034	117,428	25,976	71,391	5,030,091	2,153,112
1825	670,639	525,579	4,200,719	372,524	8.414	1,830,975	167,108	107,299	126,285	8,009,542	1,955,709
1826	630,436	343,707	2,833,688	286,275	7,990	1,622,580	134,445	66,994	132,328	6,058,443	1,424,326
1827	698,434	311,289	3,222,192	300,295	4,196	1,908,331	152,938	76,161	152,525	6,826,361	1,600,587
1828	652,286	421,469	3,307,021	272,977	8,944	2,097,628	137,553	86,905	177,593	7,162,376	1,700,051
1829	579,744	365,336	2,681,751	229,392	2,969	1.964,162	101,699	76,396	216,263	6,217,652	1,473,546
1830	535,255	308,294	2,869,608	217,133	2,780	2,081,423	101,892	68,322	249,733	6,434,445	1,524,168
1831	539,584	254,366	2,707,734	209,127	3.806	2,089,532	94,117	57,888	259,110	6,212,264	1,535,484
1832	514,262	228,627	2,617,405	159,898	1,167	2,080,099	72,803	38,197	256,084	5,965,542	1,715,812
1833	545.191	232,550	2,596,530	161,042	739	2,246,085	68,882	43,758	312,993	6,207,770	1,633,830
1834	424,081	260,630	2,780,303	150,369	1,075	2,279,853	62,186	50,377	371,670	6,480,544	1,705,639
1835	522,941	271,661	2,780,024	139,422	1,906	2,230,087	50,956	48,696	374,549	6,420,342	1,691,522
1836	541,511	352,063	2,878,359	133,673	1,456	2,388,413	51,128	59,454	403,157	6,809,212	1,793,963
1837	500,727	438,594	2,560,252	111,376	282	2,278,263	39,962	44,782	417,293	6,391,531	1,687,097
1838	538,528	417,281	2,900,457	110,294	299	2,497,538	40,212	57,584	428,078	6,990,271	1,846,057
1839	534,184	378,636	2,921,422	118,715	197	2,578,997	34,981	63,937	369,417	7,000,486	1,849,698
1840	456,773	341,841	2,668,534	112,555	191	2,500,760	29,298	60,056	383,914	6,553,922	1,791,636
1841	441,238	353,740	2,387,017	107,701	137	2,412,821	25,635	55,242	401,429	6,184,960	1,720,479
1842	370,800	360,692	1,388,953	65,209	301	2,261,786	20,868	53,585	393,028	4,815,222	1,334,469
1843	332,369	326,498	2,517,709	93,589	105	2,311,639	20,492	49,943	416,643	6,068,987	1,703,344
1843	349,257	473,789	2,887,501	111,577	158	2,478,360	20,650	53,865	463,527	6,838,614	1,922,545
1845	357,793	443,330	2,688,084	102,745	69	2,554,877	20,260	62,519	506,454	6,736,131	1,891,232
1846	365,867	409,506	2,669,798	94,580	283	2,602,490	25,312	64,478	508,002	6,740,316	1,892,206
1847	293,016	397,329	2,360,851	81,349	43	2,372,178	22.921	55,774	470,386	6,053,847	1,704,318
1848	267,922	355,802	2,446,813	76,938	433	2,435,427	20,311	44,651	488,250	6,136,547	1,732,282
1849	241,845	331,690	2,648,242	71,097	67	2,448,107	19,865	76,405	444,541	6,251,862	1,767,516
1850	246,132	340,748	2,814,979	70,360	246	2,469,038	15.995	54,668	425,056	6,437,222	1,821,123
1851	234,672	447,556	2,524,775	71,025	131	2,533,384	15,928	58,957	394,225	6,280,653	1,776,247
1852	242,805	503,919	2,567,775	82,064		2,730,089	14,877	58,533	387,750	6,346,061	1,795,013
1853	282,244	560,686	2,798,043	73,447		2,848,526	19,883	71,267	352,306	6,813,830	1,924,792
1854	275,382	580,567	2,622,881	42,874		2,741,230	11,517	72,454	327,631	6,775,858	1,914,456

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WINE;

ITS USE AND TAXATION,

ETC.

CHAPTER I.

THE ADVANTAGES OF REDUCING THE IMPORT DUTY ON WINE, AND THE DIFFICULTIES.

SIR ROBERT PEEL, when re-constructing the British tariff in 1842, declined to include WINE amongst the articles on which he contemplated a reduction of duty on import. The reasons which he assigned were two: *first*, the pendency of negociations then in progress with France and other wine-growing countries, and the expediency of obtaining from them relaxations corresponding in importance with our own reductions; and, *secondly*, the apprehension, drawn from previous experience, that the increase in the consumption of wine arising from diminished taxation, might prove to be insufficient to replace the amount of income surrendered.[1]

[1] SIR ROBERT PEEL'S *Speech, House of Commons*, 11th March, 1842.

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The negociations to which Sir Robert Peel alluded came to no successful termination, and the duty upon wine remained unaltered. But attention has been again directed to it by publications emanating from persons well informed on the subject,[1] and in March, 1852, a committee of the House of Commons was appointed on the motion of Mr. CHISHOLM ANSTEY, M.P., "to inquire into the revenue derived from the import duty on wines."

After a patient investigation, the Committee forbore to recommend any course to the Legislature, and concluded their labours by reporting to the House the voluminous and conflicting evidence which had been submitted to them.

Mr. DISRAELI, then Chancellor of the Exchequer, declared shortly after, in his place in parliament, that "no government which was ever likely to exist in this country, would entertain the project of reducing the import duty on wine to *one shilling* a gallon;" and he reiterated the apprehension expressed by Sir Robert Peel ten years before, that there is no prospect of such an increased consumption as would make up for the sacrifice."[2]

In the session of 1853, Mr. OLIVEIRA, M.P. for Pontefract, proposed a resolution for the reduction of the duty on foreign and colonial wines to *one shilling* per imperial gallon, but withdrew it on the assurance of the CHANCELLOR OF THE EXCHEQUER, that the views of the government would be announced on the occasion of making the annual financial statement. As to the policy of such a

[1] *The Wine Trade and its History*, in five letters. By THOMAS GEORGE SHAW. Reprinted from the "Times." London. 1850.

A means whereby the Revenue may be increased by a large reduction of taxation, etc. By R. E. T. London. 1850.

A Letter to the Right Hon. B. Disraeli, M.P., Chancellor of the Exchequer. By a Wine Merchant. London. 1852.

[2] MR. DISRAELI'S *Speech* in reply to Mr. Mullings, M.P., June 17th, 1852.

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reduction, and the social and commercial advantages by which it might be attended, Mr. GLADSTONE[1] expressed himself favourably impressed:—"He was not," he said, "one of those who thought it impossible or visionary to expect a great extension of taste for, and consumption of, wine among the people of England. On the contrary, it appeared to him that the present state of the taste of the people, in regard to wine, was the natural result of our fiscal system in that respect. Considering that wine was one of the great gifts of Providence to man—considering what a place it occupied among the means of his subsistence—considering how many useful and wholesome ends it subserved in connection with his physical temperament—considering the manner in which it might be used as a competing article with alcoholic spirits—he must confess it was most desirable, if it were possible, to make an important change in the duties upon wine. The extension of trade in Europe, the breaking down a set of virtual monopolies which we had created, and which aggravated the wine duties—monopolies in favour of particular districts,—the stopping adulterations, and putting down spurious articles, brought into demand under colour of a system of high duties—these and other considerations recommended a proposal which should bring about an important change in the wine duties. In fact, he might say, he knew no article burthened with a fiscal chain, under our financial system, with respect to which any stronger reasons for a change could be given. But most unfortunately, it likewise happened, that strong as were the reasons for alleviation, the difficulties were equally pre-eminent." These difficulties Mr. Gladstone described as essentially financial, involving the certainty of a great sacrifice of revenue, with the un-

[1] Speech of the Right Hon. W. E. Gladstone, April 5, 1853.

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certainty of its replacement. Again, on the 18th of April, in bringing forward the budget for the year, Mr. Gladstone gave the final decision of the government, that "whatever might be their opinion of the operation of the present wine duty, they were unable to propose any change at that time, and unable to see any definite or early prospect of a change hereafter."

Except the destruction produced in the wine countries by the ravages of the vine disease, no new facts of any importance have been added to the information collected by the committee of 1852. From that period to the present, with the exception of Mr. Gladstone's statement above referred to, the question has been practically in abeyance; no serious attempt having since been made in the House of Commons to discuss it gravely. An Association "for *the reduction of the duties upon wines*" was formed immediately after the dissolution of MR. ANSTEY'S committee: but subsequent events, the vine disease, which has since devastated the richest wine-producing districts of the world, the outbreak of war, and other occurrences, complicating the financial elements of the question, have so rapidly succeeded one another, that the Association have judiciously abstained from disorganising trade by agitation, whilst hopeless of any countervailing result.

Meanwhile the subject has lost none of its social and commercial attractions; great popularity must always attach to a project, the object of which is not only to cheapen one of the chiefest luxuries of the wealthy, but to render it readily accessible to the middle classes and the poor; and to correct the prevalence of intoxication among the lower orders, by offering them a healthful and exhilarating beverage instead of ardent spirit. It admits of no reasonable doubt, that whenever a Chancellor of the Exchequer shall find himself at liberty to make a great reduction in the present duty on the importation of wine,

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such a measure, if successful, cannot fail to enlarge materially our operations in trade with those countries from which we already derive our supplies, and to open to us new fields for enterprise in others, to which our manufactures hardly penetrate as yet; since we refuse to take the produce of their vineyards in return. It will draw closer our peaceful alliance with our powerful neighbours in France, and deprive Portugal and Spain of a convenient pretext for maintaining their excessive duties on the produce of the United Kingdom.

If consumption can be established on a scale so augmented as to protect the national revenue from loss, such a measure will render an acceptable service to the wine trade of Great Britain, and give largely increased employment to the numerous handicrafts engaged in its economy, both at home and abroad.

The use of wine in our hospitals, and its value as an essential restorative for the sick, point it out as one of those articles on which, under such circumstances, the duty may fairly be remitted altogether, as has hitherto been the practice in regard to the timber and other materials employed in the erection of buildings for charitable and devotional purposes.

Other taxes incident to articles of more general use and necessity will naturally claim precedence in point of time for relaxation; but, come when it may, the surrender of the duty on wine will be greeted by a popular and hearty welcome.

But, before we can embrace these anticipations with perfect confidence, it behoves us to turn to that consideration which deterred Sir Robert Peel from dealing with the wine duties in 1842, which disappointed his predecessor's expectations in 1825, and induced his successor, in 1852, to declare, that he "thought the great increase of consumption anticipated from the reduction of the wine duties a

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delusion, and that to realise it would require a revolution in the tastes and habits of the people of England."[1]

Reasonable doubts have been expressed, whether the people of Great Britain will so far abandon their prevailing taste for strong and highly alcoholised drinks, as to consume largely of the light wines of southern Europe. A grave question has been raised, whether in the event of any greatly increased demand for wine consequent on a reduction in its cost, a correspondent supply could be readily obtained of a quality acceptable to the people of these kingdoms. An apprehension is entertained, and not without precedent, that the price, under such circumstances, would be so raised in the places of production, as to equal, if it did not exceed, the amount of reduction in the item of duty.

But, supposing all these inquiries to be most satisfactorily solved, and a vastly increased consumption to be established in the United Kingdom; the further fiscal question will come on for discussion, whether concurrently with the surrender of the duty upon wine, an article which is the growth of foreign countries, the taxes can still be maintained upon malt and spirits, which are the produce of our own country and its colonies.

These are some of the points on which the Chancellor of the Exchequer must arrive at a deliberate conclusion, before he can commit himself to an operation involving annual income to the extent of so many millions;—and the following chapters have been devoted to an enquiry into the history and results of the various duties which have been imposed from time to time upon wine, as they influenced consumption and *Revenue*;—and the probable consequences of a considerable reduction if effected now, as regards the *supply* on which we could reasonably calculate of a quality suitable to the taste of the people of England.

[1] Speech of the Chancellor of the Exchequer, June 18th, 1852.

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CHAPTER II.

SHOULD WINE BE TAXED AS A "LUXURY," OR AS ONE OF THE "NECESSARIES OF LIFE."

In estimating the proper amount to be collected as a duty upon WINE, it is indispensable to determine preliminarily under what class of articles wine is to be assessed: whether as a *necessary* of life, with a merely nominal duty, reluctantly subjected to taxation, from the sheer necessity of raising revenue;—or, as a *luxury*, which, by common consent, is a legitimate source of income;—or, lastly, as an intoxicating stimulant whose excessive use must be controlled for the sake of public morals.

1. Wine has never been treated in this country in the last mentioned character, nor subjected to the same fiscal discipline as spirits, with a declared intention to discourage or regulate its general use. Although excessive duties and occasionally positive prohibitions were imposed on French wines in the reigns of Charles II., William III., and Queen Anne, this was avowedly for political purposes, subsidiary to a state of war, and designed not to diminish the use of wine generally, but to exclude those of French growth. In the subsequent reigns of the Georges and down to 1831, although disproportionate imposts were kept up on French

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wines (frequently upwards of 100 per cent. and at no time less than 33⅓ per cent.) above those of other countries; yet this unjustifiable regulation was defended, not on moral but on commercial grounds, with a view to favour the wines of Portugal and Spain, the people of which were better customers for British manufactures than the French.

2. Wine has never in this country been regarded as a "*necessary*" of life, in dealing with it as a subject for taxation,—such has at no period been the fiscal view taken of it. Even whilst making a display of favour to the wines of the Peninsula, by imposing prohibitory taxes on those of France, we never permitted the duties on the wines of Portugal and Spain to fall below the scale of taxes upon luxuries. They ranged from 7*s.* 0*d.* to 9*s.* 0*d.* a gallon for the first quarter of the present century, and from 4*s.* 9¾*d.* to 5*s.* 9*d.* since.

3. In the British tariff, wine has, at all periods, been placed in the class of "*luxuries*."[1] When Mr. Pitt made the first reduction in 1787, after having in the previous year abolished the antiquated customs imposts inherited from King Charles and King William,[2] he still retained a duty of 4*s.* 6*d.* upon French wines; of 4*s.* 10*d.* upon Rhenish, and 3*s.* on Spanish and Portuguese. But the experiment of this low duty only lasted for six or seven years; and Mr. Pitt himself, between 1795 and 1798, increased the duties not only on the wines of France (with whom we were then at war), which he advanced from 4*s.* 6*d.* to 10*s.* 6*d.* a gallon, but also on the wines of Portugal

[1] "Beer and ale in Great Britain, and wine even in the wine countries, I call 'luxuries.'—(ADAM SMITH, *Wealth of Nations*, b. v. c. 2). "There can be no better subjects for taxation than spirituous and fermented liquors: they are essentially luxuries" (M'CULLOCH on *Taxation and Funding*, p. 352).

[2] For an example of these curious imposts, see Appendix No. I.

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and Spain, which he raised from 3*s.* to 6*s.* 11½*d.* So prolific did these high duties prove, that they were again raised in 1805 to 13*s.* 8*d.* and 9*s.* 1½*d.*, at which they remained for twenty years afterwards; and when again reduced by Mr. Huskisson and Lord Ripon, in 1825, it was only to bring them back to the point at which they had stood in 1795; namely, 4*s.* 10*d.* a gallon on Peninsular wines, and 7*s.* 4½*d.* on French.

The wine trade itself has always acquiesced in regarding wine as a "luxury," and as such entitled to be dealt with for purposes of taxation. The memorial presented to Mr. Huskisson, in 1823, by Mr. Warre, on behalf of the wine-merchants, praying for a reduction of the duties, expressly states that they regard "wine as a fair object from which revenue should be derived, especially in the present times, when every one is overburthened with excessive taxation, even upon the very necessaries of life."[1] The memorial adds, that "on a proposal for the reduction of duties on wine, the first impulse will naturally be, that wine is one of the last articles that should be exonerated, and with this feeling the memorialist entirely coincides. Wine is no doubt one of the articles that should be taxed in preference to many others, and the duties should be to the utmost extent that would be productive of revenue, but no further."

Of late years, the portion of the wine trade of London who are in favour of reducing the duties, have changed ground on this point; and in recent appeals and publications they urge that wine should be encouraged *as a necessary*, and no longer taxed among luxuries. This position, however, is hardly tenable. There are large and increasing numbers, both in these and in other countries,

[1] *The Past, Present, and probably Future State of the Wine Trade.* By JAMES WARRE. London, 1829. P. 3.

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who, so far from recognising wine as a necessary of life, recommend total abstinence from its use, and denounce even its moderate enjoyment as a vice to be eradicated. Millions, both of the middle and lower orders, consider beer and similar beverages as luxuries;—and even in the countries most prolific in wine, those qualities which alone would find consumers in England, are reserved for the opulent classes of society.

Were wine regarded by the population of the United Kingdom as a necessary of life, or had the amount of the duty been felt as a grievance by the masses, who were thereby deterred from its use, there can be no doubt that the recent movement to procure its reduction would have met with eager support. But as yet the agitation has been almost exclusively confined to gentlemen directly interested in the introduction of wine, either as importers or brokers. No popular appeal has been made to the Government expressive of any sense of oppression from the duty, or of any earnest wish for the reduction on the part of the public; and the petitions in its favour hitherto presented to the House of Commons, amount to but *seventeen* in all (of which *four* are from governors of hospitals), with a total of 1,200 signatures.

If a new view of the matter should hereafter be adopted by any Chancellor of the Exchequer; if it should be considered that wine has hitherto been submitted to mistaken treatment in dealing with it as an article of luxury, and that it ought to be regarded as one of the necessaries of life, and taxed accordingly; in that case, the present duty will unquestionably be found too high: and it ought to be so reduced as to bring it more in harmony with the amount levied off other articles which belong to the class of "necessaries."

In such an event, however, as past experiments have shown that a low rate of duty on wine is not capable of

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reproducing the amount of income abandoned by reducing it; the Chancellor of the Exchequer must be prepared to deal with it *solely on financial grounds;* and to surrender, if it can be spared, a proportion of the income at present realized from wine, which amounted to 1,914,456*l.* in 1854, and, on an average of the last twenty-five years, has been equal to 1,700,000*l.* per annum.

Meanwhile, looking on wine as it has hitherto been fiscally regarded, namely, as an object of "luxury," from which the Chancellor of the Exchequer is to extract the highest amount of revenue attainable without diminishing consumption, it is desirable, instead of relying on the speculative opinions of individuals as to the probable effects of altered duties for the future, that we should look back to the recorded results of the successive changes to which the import of wine has been subjected in times past, especially since the organisation of the present system by Mr. Pitt in 1786-7; and observe how far consumption and income have been respectively influenced in alternate periods of high and low duties.

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CHAPTER III.

MR. PITT'S EXPERIMENTS WITH THE WINE DUTIES, 1786—1825.

CURIOUS anomalies present themselves in tracing through former periods, by the returns of revenue and consumption, the various results of increased or diminished duties upon wine. The phenomena exhibited by them are so capricious, as only to be accounted for by regarding wine as among the luxuries rather than the necessaries of life. Were it a "necessary," and its use stimulated by the uniform impulse of a natural want, whose gratification would be mainly influenced by considerations of cost, its consumption would register with ordinary accuracy its own expansion and compression, under the varying pressure of increased or lightened duties;—but as a "luxury," and more or less affected by the alteration of social habits, by temporary causes, and the fluctuations of fashion and taste, its use, as shown by these Returns, is irregular and intermittent; exhibiting at one time the largest amount both of consumption and revenue under the influence of the highest range of taxation,[1] and at others manifesting a sudden decline of

[1] Ex. gr. 1795, 1803, 1806 to 1811.

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both, notwithstanding the reduction of duties,[1] sometimes in periods of great national prosperity.

Some of these occasional aberrations are almost unaccountable. Thus, Mr. Porter, in his evidence before the Committee appointed by the House of Commons to enquire into the operation of the Wine Duties, in 1852,[2] adverted to the fact that the consumption of wine in the year 1801 was 0·431 gallons per head, and in the year 1851 this had diminished to 0·230 gallons, a decrease equal to 48 per cent.; yet in 1851 the duty was but 5*s.* 9*d.* per gallon on wine of every description, whereas in 1801 it ranged from 6*s.* 9*d.* on Portuguese and Spanish, to 8*s.* 8*d.* on Rhenish, and 10*s.* 2*d.* on French. In fact, in 1801, when the population was 15,500,000, and the duty high, the consumption was 6,876,710 gallons, and the revenue 2,185,661*l.*; whereas in 1851, when the population was 27,309,000, and the duty one-third lower than in 1801, the consumption was but 6,280,653 gallons, and the revenue only 1,776,247*l.* This diminution had therefore taken place under a greatly diminished range of duties, and not only with an increased population, but with an increased ability to consume:—"the wealth of the country," as stated by Mr. Porter, "having increased even beyond the proportion of the increased population." Mr. Porter was disposed to solve the difficulty, in that particular instance, by ascribing the decline of consumption to the influence of high duties; but his attention was called to the fact, that the duties had been actually *one-third lower* during the period of decline than they had been at the date of the large consumption.

In fact, the Returns between 1787, when Mr. Pitt lowered the duties on wine, to the close of the last war in 1815, or

[1] Ex. gr. 1789, 1793, 1794, 1826.

[2] Evidence. Wine Duties Committee, 3669, 3670.

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a few years later, present so many anomalies that they throw no real light on the abstract question, and can only be accounted for by regarding them as the eccentricities of consumption excited by the vicissitudes of a state of war.[1]

From statistics so conflicting and inconclusive, there would be little difficulty in culling sections to sustain almost any view of the wine duties, and to justify respectively either increase or reduction. Those who support the latter made use only of such portions of these Returns, before the Committee of the House of Commons in 1852, as exhibited periods when the increase of consumption had been stimulated by the lower scale of duties; but they passed by those periods when that result failed to manifest itself;[2] they were silent as to the years in which the highest rate of duties was collected without materially lowering the consumption,[3] and the fact is not once adverted to that *the*

[1] Evidence of Mr. Porter, 3671, 3672.

[2] In 1793, under a 3*s.* duty, the consumption declined from 7,851,707 gallons (which it had been in 1792) to 6,610,701 gallons, and in 1794, it sunk to 6,811,374 gallons. Again, in 1825, the duty was reduced from 13*s.* 9*d.* and 9*s.* 1½*d.* to 7*s.* 2½*d.* and 4*s.* 9¾*d.*; and the following year the consumption *fell* from 8,009,542 gallons (in 1825) to 6,058,443 gallons.

[3] As between 1800 and 1808, when the consumption and revenue were as follows:—

	Duty. French.		Duty. Portuguese.		Consumption.	Revenue.
	s.	*d.*	*s.*	*d.*	galls.	£
1800	10	6½	6	11¾	7,294,752	2,124,808
1801	10	2⅝	6	9¾	6,876,710	2,185,661
1802	10	7¼	7	0	7,113,416	2,280,072
1803	12	5½	8	3	8,226,464	2,423,929
1807	13	8	9	1¼	6,271,346	2,729,887
1808	13	8	9	1¼	6,331,875	2,684,474

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highest amount of revenue has been invariably realised at the highest rate of duty;[1]*—and that reductions, so far from uniformly replenishing the public income, have, in the majority of instances, failed to replace the amount of duty surrendered.*[2]

Those witnesses who advocated a lower scale of duties before the committee of 1852, attached becoming importance to the enlightened measures of Mr. Pitt, who, after having put an end to smuggling in 1786, by transferring the collection of a part of the duties from the customs to the excise, in the following year (1787) effected a very large reduction in their amount. They point with satisfaction to the circumstance, that the duties so lowered tend greatly to increase the consumption of wine; but they pass over the fact, that they, at the same time, *failed to realize the expected amount of revenue*, and that Mr. Pitt himself not only restored them to their original rate in 1795-6, but raised them a second time, in a subsequent year, to nearly double that amount, and this he effected not only without greatly diminishing the consumption, but even largely augmenting the public income.

It is right, however, to observe, that these are exceptional illustrations drawn from unsettled periods; and they cannot fairly be used as evidence of the probable consequences of either raising or lowering the duty on wine in ordinary times and under normal circumstances.

[1] The highest amounts of revenue received in any one year was—

In 1807	...	...	£2,729,887
1808	...	...	2,786,587

The duty in both years was the highest collected, viz., 13*s.* 8*d.* on French wine, and 9*s.* 1½*d.* on Portuguese. In 1813 the duty on French wine was raised to 19*s.* 8½*d.*, but it was reduced to 13*s.* 8*d.* in the following year.

[2] The average revenue of twenty-seven years since 1825, when the duties were last reduced, has been 1,705,225*l.*; the average of twenty-six years, under the highest scale of duties, before 1825, was 2,259,850*l.*

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Mr. Pitt's alterations in the wine duties may be considered at *three* periods, the particulars of which are as follows:—

1. *First*, in May 1786, in the conviction, as he stated, that under an improved system smuggling would be put an end to, and a greater demand for foreign wines arise, "while at the same time we would improve the revenue,"[1] he brought in the measure by which he consolidated the laws relating to the import of wine, abolished the antiquated scheme under which the duty on a single pipe was computed from fifteen separate items,[2] and placed the survey of wine under the charge of the excise. In 1787, on the occasion of negotiating a treaty of commerce with France, he reduced the duty on French wines to 4*s.* 6*d.*,[3] and, conformably to the requirement of the Methuen treaty, which stipulated for a perpetual discrimination to the extent of *one-third* in favour of Portugal, the wines of that country were lowered to 3*s.*,[4] and at these rates the scale remained fixed till 1795.

The effect of the alteration, so far as regarded *consumption*, fully justified the anticipations of Mr. Pitt: it rose rapidly beyond its previous amount. It had been but

4,064,864 gallons in 1785
it rose to 6,601,038 ,, in 1790
and to 6,861,374 ,, in 1794

[1] *Speech*, May 5, 1786. Debrett's Parliamentary Debates, vol. xx. p. 174.

[2] I have placed in the APPENDIX, No. I., a statement which affords a curious view of the absurd and complicated system, by which the duty, prior to A.D. 1786, was calculated on a tun of wine; under the conflicting authorities of upwards of twenty acts of Parliament, imposing "tonnage," and "poundage," "old subsidies," "new subsidies," and "coinage," and directing deduction from these at certain stages, as abatements for damage and leakage. This singular system was abolished by Mr. Pitt's Bill of 1786.

[3] Feb. 16, 1787.

[4] March 26, 1787.

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This result, however, was not attributable exclusively to the operation of the low duty: smuggling, which, according to Mr. Pitt (Speech, 5th May, 1786), had prevailed to an extent almost incredible under the old system,[1] was so checked by the excise regulations organised by Mr. Pitt in 1786, that large quantities, which had previously escaped, were, for the first time, brought to account in 1787 and the subsequent years, and thus served to swell the return of quantities consumed, although they were not, in reality, an addition to the actual consumption of the country.

But the effect on the *revenue* was not so striking as the increase exhibited in consumption. The records for 1787 being destroyed, it is difficult to obtain the precise amount derived from the wine duties in that year; but the following table I have prepared partly from the returns laid before the Wine Duties Committee of 1852, and partly from a paper laid before Parliament in April 1791.[2]

[1] "It was a matter of undoubted fact, that there was a much greater consumption of wine in this country than formerly; and yet it appeared that the importation had decreased 6000 or 7000 tuns every year, as compared with fifteen years ago, and the revenue was a loser to the amount of 300,000*l.* or 400,000*l.*, and he believed a great deal more; for he was pretty certain that more than 6000 or 7000 tuns were annually imported without paying the duty."—Mr. PITT, April 12, 1786.

[2] In this paper, Mr. Pitt showed the average receipts from the duties of Customs and Excise upon wine during three years before the alteration and during three years after, by the following Table:—

		Average.
1784, 1785, 1786	... ...	£625,454
1787	... ...	644,219
1788, 1789, 1790	... ...	714,010

Average increase in the revenue, £88,656 per annum.

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	Duty.		Consumption.	Revenue.
	French.	Portuguese.		
	s. *d.*	*s.* *d.*	galls.	£
1784	8 9	4 $2\frac{1}{8}$	3,916,584	619,523
1785	"	"	4,064,864	642,519
1786	8 9	4 $2\frac{1}{8}$	4,060,384	614,247
1787	4 6	3 0	4,521,941	848,909
1788	4 6	3 0	6,650,644	894,378
1789	"	"	5,959,098	856,223
1790	"	"	6,601,038	959,565
1791	"	"	7,573,790	1,054,779
1792	"	"	7,851,707	1,148,755
1793	"	"	6,610,701 [1]	785,193
1794	"	"	6,811,374 [1]	912,863

The revenue from wine, on an average of three years before the reduction of the duties, had been 625,429*l.*; and, on the average of the eight years after, it produced 932,583*l.* In like manner, the consumption, which, for three years before the change, had averaged 4,013,944 gallons, rose on the eight years after it to an average of 6,572,537 gallons. So that this first experiment of Mr. PITT was to increase consumption by $63\frac{1}{10}$ per cent.; but to add only $49\frac{1}{10}$ per cent. to the public income.[2]

II. The *second* experiment of Mr. PITT was in 1795, when, apparently impatient for a larger income from so prolific

[1] The diminution in the consumption of 1793 and 1794 was chiefly under the head of French wines. War having broken out in the former year, the importations were reduced from 622,494 gallons in 1792, to 376,008 gallons in 1793, and 204,097 gallons in 1794: the revenue falling off simultaneously.

[2] In proceeding with this inquiry, I found, on communicating to the proper officer at the Custom-house some difficulties which I had met with in reconciling the figures in a "Table of Rates of Duty upon Wine between 1786 and 1851," which will be found at page 876 of the Report of the Wine Duties Committee, that the scale there presented is inaccurate so far as regards the years 1786, 1787, 1788. A return has been sent to me by the Inspector-General of Imports and Exports, to be substituted for the imperfect one, which will be found in No. II. in the APPENDIX.

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a source, he again raised the duties on wine to something approaching the charges from which he had relieved it in 1786-7: viz. on French wines to 7*s.* 4*d.*, and on Portuguese and Spanish to 4*s.* 10¾*d.* per gallon; and even these rates, in the year following, he raised to 10*s.* 2*d.* and 6*s.* 9¾*d.* respectively. The result was anomalous but very striking; the *consumption*, taking an average of the five or six years following, underwent no very serious reduction, but the *revenue increased to an extraordinary amount.*

	Duty.		Consumption of Wine.	Revenue.
	French.	Portuguese.		
	s. *d.*	*s.* *d.*	galls.	£
1794	4 6	3 0	6,811,374	912,863
1795	7 4	4 10¾	8,238,438	1,694,888 [1]
1796	10 2½	6 9¾	5,776,260	1,288,252
1797	"	"	3,569,261	1,424,972
1798	10 " 6½	6 11¼	5,265,768	1,537,151
1799	"	"	6,138,164	2,036,021
1800	"	"	7,294,752	2,124,808

Again, attention must be called to the fact that this was an exceptional period, and these irregular results, as war had broken out between this country and France in 1793, and continued till the treaty of Amiens in 1802. The fluctuation in consumption during this interval arose, therefore, not so much from the pressure of the duty as from the impos-

[1] The great increase, both in the consumption and revenue in 1795, arose from the fact, that, for the first time in the history of the trade, Mr. Pitt in that year *charged the stock in the dealers' hands with the additional duty.* This took the trade by surprise; in anticipation of a rise they had paid duty on a largely increased supply, amounting to 1,372,852*l.*, on which the surcharge for the new duty, 322,036*l.*, raised the receipts of that year, to 1,694,888*l.* It will be seen that it subsided in the year following to 1,288,252*l.*

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sibility of procuring the supply. The importation of French wines, for example, continued to fall off.

1795	557,085	gallons
1796	96,407	,,
1797	6,926	,,
1798	59,414	,,
1799	208,532	,,

For an article which war had rendered scarce, the wealthy were nevertheless willing to pay a high rate (within which was inclosed the high duty), and the high prices incident to the period did not deter the consumer from gratifying his taste.

The result of this second experiment of 1795, was to reduce the consumption $17\frac{1}{5}$ per cent., but to add 80 per cent. to the annual revenue on an average of the following years.

III. The *third* experimental period was between 1801 and 1805, when Mr. PITT and his immediate successors, taking advantage of a combination of circumstances favourable to revenue, ventured to make still further additions to the duty; and, strange to say, the consumption proved to be still sufficiently elastic to expand, notwithstanding this additional tension, and the revenue rose, in 1807, to the unprecedented sum of 2,729,887*l.* per annum.

	Duty on Wine.		Consumption.	Revenue.
	French.	Portuguese.		
	s. *d.*	*s.* *d.*	galls.	£
1801	10 $2\frac{1}{2}$	6 $9\frac{3}{4}$	6,876,710	2,185,661
1802	10 $7\frac{1}{4}$	7 0	7,113,416	2,280,072
1803	12 $5\frac{1}{2}$	8 3	8,226,464	2,423,929
1804	13 $6\frac{3}{4}$	9 0	5,457,691	2,141,456
1805	13 $8\frac{1}{2}$	9 $1\frac{1}{4}$	4,622,701	2,255,794
1806	,,	,,	5,825,178	2,574,531
1807	,,	,,	6,271,346	2,729,887
1808	,,	,,	6,331,875	2,648,474

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It will be seen by these tables that, with a duty threefold higher than that of the year preceding the war, the consumption of the year 1807 *was within* 580,000 *gallons of being equal to that of* 1792, *under the lowest scale; while the revenue, which, under the low duty, had been but* 1,148,755*l.*, *in* 1792, *rose under the high duty to* 2,729,887*l. in* 1807.

These experiments with excessive taxation present some curious phenomena:—the very first year of the high duties (1795), so far from the consumption falling off, it rose from 6,811,374 gallons to 8,238,438, and the revenue was nearly doubled, rising from 912,863*l.* to 1,694,888*l.*

Between the years 1797 and 1803, the duty on wine generally, except French, was raised from 6*s.* 9*d.* a gallon to 8*s.* 3*d.* But within the same time the consumption also rose from 3,569,261 gallons to 8,226,464 gallons, and the revenue rose from 1,424,974*l.* to 2,423,000*l.* Mr. Porter, struck with this fact, ascribes it to the prosperity of the landed and mercantile interest during the war, who were thus enabled to maintain their consumption of wine, whilst "the great bulk of the community were at that time ground down by the cost of the war and its consequences."[1] It is difficult, however, to separate the middle classes from this review; or to show that they were not sharers in that prosperity, and should, to some extent at least, have contributed to the revenue by their consumption of wine.

In discussing the proposition that a low duty on wine is the only expedient by which at the same time to stimulate consumption and augment the public income, it is curious to find this remarkable instance in which, *for a long series of years, duties obviously excessive in their amount more than triple the revenue, without materially checking consumption.*

Till towards the close of the war, the duties upon wine, though maintained at the high scale of 1805, did not much

[1] Wine Duties Committee. 1852. Report, 3672.

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decline in productiveness, but consumption at length began to flag under their influence.

	Duty.		Consumption.	Revenue.
	French.	Portuguese.		
	s. *d.*	*s.* *d.*	galls.	£
1809	13 8½	9 1½	5,894,177	2,686,003
1810	„	„	6,521,293	2,786,587
1811	„	„	5,629,722	2,443,007
1812	„	„	5,024,530	2,189,418
1813	19 8½	„	4,565,477	Records destroyed.
1814	13 8½	„	5,330,774	2,267,578
1815	„	„	4,624,105	2,388,391

The bold scale of Mr. Pitt's high duties in 1798, was one which could only have been ventured on under unusual influences; and its success was so extraordinary as to invite him to test to the utmost the capabilities of the tax by successive additions to it, up to 1805. His successors maintained these excessive rates down, to the restoration of peace, in 1815, and for many years afterwards; till at last, the decline of consumption, and the sinking of the revenue, gave unmistakeable warning that the retention of such taxes, even on luxuries, however practicable during the excitement of war, had become intolerable in time of peace. The following table shows the effect of the tax in ten years subsequent to the close of the war, from 1815 to 1825, when Mr. Pitt's duties were at last abandoned.

	Duty.		Consumption.	Revenue.
	French.	Portuguese.		
	s. *d.*	*s.* *d.*	galls.	£
1816	13 8	9 8½	4,057,038	1,777,458
1817	„	„	5,142,829	2,224,612
1818	„	„	5,635,216	2,467,315
1819	„	„	4,615,212	2,005,359
1820	„	„	4,586,495	1,987,817
1821	„	„	4,686,885	2,006,498
1822	„	„	4,606,999	1,982,882
1823	„	„	4,845,061	2,088,231
1824	„	„	5,030,091	2,153,112

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I have analysed thus minutely the operations of Mr. Pitt with the wine duties, and the respective effects of his several changes, not so much from any importance attaching to them as precedents by which to adjust the wine duties, at the present day, as because the low duties between 1789 and 1795 have been so often and so prominently referred to as examples of successful reduction. My own opinion is, that as illustrations of the influence of cost in regulating the consumption of wine, in ordinary times, the *war measures* of Mr. Pitt are nearly valueless. The parallel fails in all external circumstances, and the inference would be delusive.

Mr. Pitt had no precedent to guide him in estimating the proper amount of a tax upon wine, when, in 1786, he resolved to repeal the ancient statutes of Charles II. and William III., to consolidate the law, and to substitute a fixed duty in lieu of the multitude of antiquated dues, such as "tonnage" and "coinage," which had theretofore been levied off a cargo of foreign wine.[1] His operations with the wine duties between 1787 and 1805, can therefore only be regarded as a series of *experiments* on the power of consumption, and its contributions to revenue; and these, too, carried on under abnormal and exceptional circumstances. His scale oscillates between two extremes; at one time too low to realise income, at another too high to encourage consumption. He appears in no stage to have hit the happy medium which could extract the greatest possible amount for the Treasury, with the least possible discouragement to the consumer.

On his first trials between 1787 and 1795, with a 3*s.* duty, he relied, not only for "increasing the consumption of wine, but also for improving the revenue;" but the result showed that he had pitche the rate *too low for revenue;*

[1] See Note p.16, and Appendix No. I.

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although, had it been lower still, it would no doubt have been more successful in inviting and extending consumption.

In the next stage between 1795 and 1805, in his eagerness for revenue, he appears to have become *regardless of the consumer*. His rates at that period were too extravagant even for a tax upon luxuries; and although for a limited interval, and during a remarkable crisis, they yielded an unprecedented income, they were unsuited to ordinary times, and his successors were obliged to abandon them. When the latter change became inevitable, those by whom it was to be conducted had, however, the advantage of Mr. Pitt's trials, both of low duties and high; and they wisely attempted a middle rate, as that most likely to avoid the errors of both.

When the receipts from wine under a 3*s.* duty had declined in 1794 to 912,863*l.*, and the consumption to 6,811,374 gallons, Mr. Pitt raised the duty to 4*s.* 10*d.*, and, strange to say, the revenue instantly rose to 1,694,888*l.*, and the consumption exceeded 8,000,000 gallons. The precedent was an inviting one to those who had to deal with the question in 1825, and it appears to have been adopted by the Chancellor of the Exchequer (the Earl of Ripon). Having to do away with the war duties upon wine, he and Mr. Huskisson fixed their future amount at 4*s.* 10*d.* a gallon on all wines except French, which they put at 7*s.* 3*d.*

The circumstances under which this alteration took place, and the effects produced by it, will form the subject of another chapter.

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CHAPTER IV.

THE EARL OF RIPON AND MR. HUSKISSON'S DUTIES, 1825—1854.

In the year 1823, the attention of the government was attracted to the wine duties, by the decline of the consumption and the failure of the revenue. The rates were still on the excessive scale of 1805, which, after the peace of 1815, had been continued without change. The consumption, as will be seen by the foregoing tables, had begun to decline in 1812. From 1803 to 1811, it had ranged in round numbers from 6 to 8,000,000 gallons per annum; but from 1812 till 1814, it had seldom risen above 5,000,000.

The revenue continued to fall in like proportion, though it still presented an annual average of upwards of 2,000,000*l.* The tendency was, however, decidedly downwards, so much so that, although the wine duties of 1824 were somewhat higher than those of 1803, the receipts were 270,000*l.* less.[1]

[1] The respective amounts were as follows :—

	Duty.				Revenue.
	French.		Portuguese.		
	s.	*d.*	*s.*	*d.*	£
1803	12	5½	8	3	2,423,929
1824	13	8½	9	1¼	2,153,112

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The public and the press urged the subject upon the attention of the government;[1] and the views of the wine trade of London were, through the instrumentality of Mr. Warre, brought before the Chancellor of the Exchequer and Mr. Huskisson, then President of the Board of Trade. Their Memorial dwelt on the fact, that although wine was a luxury, and as such a "fair object of taxation, to the utmost extent that would be productive of revenue, but no farther," still that the exceedingly high duties which we had inherited from the last war, had since the peace defeated their own design, and, by discouraging consumption, had starved, instead of feeding the revenue. They therefore prayed for reduction, not merely for the restoration of their trade, "but as a financial arrangement essential to the increase of the revenue." They suggested 4*s.* a gallon (equal to 4*s.* 10*d.* on the present imperial measure), but they intimated at the same time, that they felt that this would be a less duty than wine ought to bear, and they only asked for its continuance "for four or five years, or until the trade should be revived. Wine should be taxed," they said, "to the utmost that would be productive;—it will bear 5*s.* a gallon (equal to 6*s.* imperial measure), which would amount to 2,520,000*l.*, or an increase of revenue of 566,052*l.* per annum, above the average of the last three years."[2]

The government undertook to comply with their request; but the Chancellor of the Exchequer, in developing the intention to the House of Commons, took a much less sanguine view of its probable effect on the revenue than had been propounded by the wine trade. He reduced the duty, as suggested by them, to 4*s.* (equal to 4*s.* 10*d.* imperial measure); at which rate professing to treat wine

[1] See *Edinburgh Review*, No. 80, July 1824, p. 414.

[2] Memorial 1823. WARRE'S *Wine Trade, etc.*, p. 40.

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solely as a luxury, he calculated that although the consumption might again equal that from 1801 to 1803 (7,670,000 gallons), the revenue would probably be a loser to the extent of 230,000*l.* per annum.[1]

The reduction took effect the same year (March, 1825), and so far *as regarded consumption*, its earliest results were calculated to satisfy the expectations, though they failed to realise the estimates, of the wine trade. With the exception of the first year (which is of course a speculative instance), the consumption has in no year since succeeded to the full extent anticipated by Lord Ripon. It has exhibited, however, a marked increase. On an average of five years before the change of the duty, (from 1820 to 1824), it had amounted to 4,751,106 gallons.

It rose in	1825	to 8,009,542	gallons
	1826	6,058,453	„
	1827	6,826,361	„
	1828	7,162,376	„
	1829	6,217,652	„
	1830	6,434,445	„

At about this amount (between 6 and 7,000,000 gallons) it has remained steadily to the present time. Any material variation of late years has intimated a tendency downwards; but the difference is trivial, and attributable to social causes alone, since no alteration in the duty has taken place since 1840.

But the effects of the reductions of 1825, *as regarded the revenue*, were not altogether so satisfactory as the impulse given to consumption. The income derived from wine, on an average of the five years preceding the change,

[1] Hansard, February 28, 1825, p. 733.

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1820 to 1824[1] had been		£2,043,708
In 1825 it fell off to	- -	1,955,709
1826	- - - - - -	1,424,326
1827	- - - - - -	1,600,587
1828	- - - - - -	1,700,051
1829	- - - - - -	1,473,546
1830	- - - - - -	1,524,168

It was hardly to be expected, notwithstanding the ardent estimates of the wine trade, that so great a surrender of duty (from 13*s.* 8*d.* to 7*s.* 2*d.*, and from 9*s.* 1*d.* to 4*s.* 10*d.*), could be offered as a boon to the consumer, without, at least for a time, inflicting loss on the revenue. The Chancellor of the Exchequer made the concession in full anticipation of such a result, and it cannot fairly be regarded as an error of judgment that the actual extent of the loss has somewhat exceeded his estimate.

Taking a period of 26 years of high duties, prior to 1825, when the reduction took place, and comparing it with a period of 30 years of low duties since, it will be found that, from 1799 to 1824, under high duties, the average annual consumption was 5,575,160 gallons, and the revenue 2,259,800*l.*; and from 1825 to 1851, under low duties, the average annual consumption was 6,474,029 gallons, and the revenue 1,727,644*l.* In other words, *the decrease of revenue has been* 24·5 *per cent., whilst the increase of consumption has been but* 15·6 *per cent.*

In 1831, another change of an important character

[1] The return is as follows:—

1820	- - - -	£1,987,817
1821	- - - -	2,006,498
1822	- - - -	1,982,882
1823	- - - -	2,088,231
1824	- - - -	2,153,112

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took place in the wine duties; the invidious and unwise distinction between the wines of France and those of the rest of Europe, which had existed since the time of William III., was obliterated, by *equalising the duty upon all wine,* of whatsoever growth, at 5*s.* 6*d.* a gallon, except British colonial, which was to pay only 2*s.* 10*d.*

The consumption was but slightly affected by this increase of duty. It had been, on an average of five years, from,

	Gallons.
1826—1830 - - -	6,541,855
1831 - - -	6,212,264
1832 - - -	5,965,542
1833 - - -	6,207,770
1834 - - -	6,480,544
1835 - - -	6,420,342
1836 - - -	6,809,212

The difference between the annual *consumption* of five years before the increase of the duty and five years after, was only 165,173 gallons. But the difference exhibited by the *revenue* under even this slight additional duty was striking; on an average of the last five years of the war duties, when they were still at the highest, and before their reduction by Lord Ripon and Mr. Huskisson, the annual revenue on wine had been, as I have stated, from 1820 to 1824, 2,043,708*l.* On five years after the reduction, 1826 to 1830, it had fallen to 1,544,535*l.*, and on five years after the addition made in 1831, viz., 1832 to 1836, it rose to 1,708,153*l.*

One of the most remarkable facts connected with the wine duties is, that at or about this average, the gross consumption of wine in these countries, and the revenue derived from it, have remained almost stationary for the last

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quarter of a century, as will be seen from the following Table:—

	Duty.		Consumption.	Revenue.
	French.	Portuguese.		
	s. *d.*	*s.* *d.*	galls.	£
1830	7 3	4 10	6,434,445	1,524,168
1831	5 6	5 6	6,212,264	1,535,484
1832	"	"	5,965,542	1,715,812
1833	"	"	6,207,770	1,633,830
1834	"	"	6,480,544	1,705,639
1835	"	"	6,420,342	1,691,522
1836	"	"	6,809,212	1,793,963
1837	"	"	6,391,531	1,687,097
1838	"	"	6,990,271	1,846,057
1839	"	"	7,000,486	1,849,698
1840	5 $9\frac{6}{20}$	5 $9\frac{6}{20}$	6,553,922	1,791,636
1841	"	"	6,184,960	1,720,479
1842	"	"	4,815,222	1,334,469
1843	"	"	6,068,987	1,703,344
1844	"	"	6,838,684	1,922,545
1845	"	"	6,736,131	1,891,232
1846	"	"	6,740,316	1,892,206
1847	"	"	6,053,847	1,704,318
1848	"	"	6,136,547	1,732,282
1849	"	"	6,251,862	1,767,516
1850	"	"	6,437,222	1,821,123
1851	"	"	6,280,653	1,776,247
1852	"	"	6,346,061	1,795,013
1853	"	"	6,813,830	1,924,972
1854	"	"	6,775,858	1,914,456

Another fact is worthy of notice in connection with the reduction of the wine duties in 1825. The wine trade then wisely urged on the Chancellor of the Exchequer, that any trifling relaxation of the tax would be unfelt by the consumer, and fail to react on the revenue; whereas, by reducing the duty to the amount which they suggested (4*s.* 10*d.* per imperial gallon), *the public would derive the benefit* and the demand would increase. This anticipation was not realised as regarded increased demand: but as evidence of the reduction of cost, wholesome wines, port, sherry, and claret, are now daily advertised at 24*s.* a dozen; whereas I am informed by men of long experience in the trade, that

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for many years prior to 1825, no wine was purchasable under 36*s*.

Taking for granted, then, that wine as a subject for taxation is to be dealt with as an article of luxury, from which the Chancellor of the Exchequer is to extract the maximum of revenue by means of the minimum of taxation without diminishing consumption, it would appear to be deducible from the alterations made successively in 1825 and 1831, that the tax upon wine prior to the reduction made by Mr. Huskisson in 1825, was too high, inasmuch as it *discouraged consumption*; a fact attested by the increase of 2,000,000 gallons per annum immediately on the reduction of the duty.[1] But on the other hand (looking solely and exclusively to the interests of the *revenue*), it may be inferred that the reduction to 4*s*. 10*d*. made by Mr. Huskisson and Lord Ripon, was somewhat lower than the precise amount required to sustain the public income from the tax; inasmuch as it immediately fell off much below the lowest amount estimated by the Chancellor of the Exchequer as the probable loss. For four years before the duty was lowered in 1825, the average income from the former rates had been 2,043,708*l*.; for five years afterwards it averaged 1,544,535*l*.

Taking the whole period since the alteration of the duties in 1825, and comparing the receipts with a corresponding period prior to the change, the result exhibits the same occurrence of loss to the revenue.

	Revenue received.
16 years of war, 1799 to 1814 - -	average £2,359,266
10 years of peace, 1815 to 1824 - - -	2,110,720
26 years. Total period of high duties, 1799 to 1824	2,259,850
30 years of low duties, 1825 to 1854 - -	1,727,644

This result, showing a loss of about 24 per cent. per

[1] Average consumption of wine in five years, before the duties were lowered - - - - Gallons. 4,751,106
In five years after - - - - - - 6,741,855

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annum, is the reverse of realizing the anticipations of the wine trade; who, in 1825, estimated a gain from the reduction of the duties by the increased consumption of wine equal to 566,000*l.*,[1] a sum rather higher than the now ascertained loss.

If for the future wine is to continue to be taxed as a luxury, with a single regard to the income derivable from it two circumstances may be regarded as indicative of the fact, that there is a certain amount of sympathy between revenue on the one hand and consumption on the other, maintained by a duty somewhat about 5*s.* a gallon;—in other words, that that rate approaches the scale which, in the present state of wealth and taste in this country, is likely to realize the largest amount of revenue with the least discouragement to consumption. *One* is the small and cautious addition made to the scale in 1831, when, as already stated, the discriminating duty on French wine was abolished, and it and all others equalized at 5*s.* 6*d.* a gallon (whereas the majority had before paid 4*s.* 10*d.*) This trifling increase, so far from disturbing the equilibrium, produced little or no reduction in the consumption, whilst it increased the revenue by nearly the amount of the difference of the duties.[2]

[1] Memorial, WARRE'S *Wine Trade*, p. 40.

[2] The following are the amounts:—

	Duty.		Consumption.	Revenue.
	French.	Portuguese.		
	s. *d.*	*s.* *d.*	galls.	£
1830	7 3	4 10	6,434,445	1,524,168
1831	5 6	5 6	6,212,264	1,535,484
1832	"	"	5,965,542	1,715,812
1833	"	"	6,207,770	1,633,830
1834	"	"	6,480,544	1,705,639

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The *other* circumstance is the still more trifling addition of 5 per cent. to the wine duties, which was made in 1840, at a moment when the general deficiency of the public revenue required to be assisted by this increase on the several articles in the customs tariff. On that occasion, both revenue and consumption evinced the utmost sensibility, even to so slight an alteration.

The revenue, which in 1839 had been -	£1,849,698
Fell in 1840 to - - - -	1,791,636
And in 1841 to - - - -	1,720,479

And it did not recover its original amount till four years afterwards, in 1844.

In like manner, the consumption underwent a simultaneous decline from

7,000,686	gallons in	1839 to
6,553,922	,,	1840
6,184,960	,,	1841
4,815,222	,,	1842[1]
6,086,987	,,	1843

In 1844, it again rose to nearly its former level 6,838,684 gallons.

These experiments displayed a more harmonious relation between consumption and revenue under the *5s. 6d.* duty of 1831, than had been found in the instances either of Mr. Pitt's 3*s.* rate, in 1787, or of his excessive war duties of 1805. The one stimulated consumption without feeding the revenue; the other swelled the revenue without greatly affecting consumption: whereas the medium rate established

[1] The falling off in this year was ascribable to the expectation excited, by negotiations with France, that a reduction of the duties was to occur. The deficiency thus created does not appear to have been made good in subsequent years.

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by Lord Althorpe, in 1831, appears to have brought both somewhat into unison with the duty; maintaining a steady consumption on the one hand, and a revenue unprecedently uniform on the other.[1]

[1] It is deserving of remark, if only as a coincidence, that the largest consumption of wine on record since 1786, took place under Mr. Pitt's duty of 4*s.* 10½*d.*, in 1795, when it rose to 8,238,438 gallons.

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CHAPTER V.

DECLINING TASTE FOR WINE IN ENGLAND—AND SOME OF ITS CAUSES.

THE advocates for reducing the duties on wine do not question the fact mentioned at the close of the last chapter; on the contrary, they dwell on and complain of it. Their argument is, that the present duty of *5s. 9d.* has, for the last quarter of a century, maintained the revenue, under vicissitudes of public prosperity and depression, at a uniform level; and maintained the consumption at a corresponding and very equable amount. But disappointment is naturally felt, that with the increase of population, the use of wine has not increased; and that the same quantity has sufficed for the wants of twenty-five millions of consumers between 1825 and 1840, and for twenty-seven millions between 1840 and 1855.

It is urged as a grievance, that the appetite for wine has grown weaker, and that those who have always been accustomed to its use, drink now a less quantity than was customary in former times. It was stated in the Committee of the House of Commons, in 1852, that the individual consumption which had exceeded three bottles per head between 1785 and 1794, declined below that quantity

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during the war; that it was but *two bottles* per annum for ten years after the peace, and has been little more than *one* bottle in every year since. Mr. Shaw, in his pamphlet on *The Wine Trade and its History,* has inserted a calculation, exhibiting the progress or reduction, between 1787 and 1851.

Period.	Average of Years.	Average of Population.	Bottles per Person per Annum.
1787 to 1790	4	12,500,000	2 9-10ths
1791 to 1800	10	14,500,000	2 5-10ths
1801 to 1810	10	16,580,994	2 2-10ths
1811 to 1820	10	19,754,618	1 5-10ths
1821 to 1830	10	22,940,950	1 6-10ths
1831 to 1840	10	25,345,775	1 5-10ths
1841 to 1845	5	26,739,860	1 4-10ths
1846 to 1848	3	27,059,870	1 4-10ths
1849	1	27,105,822	1 3-10ths
1850	1	27,210,630	1 4-10ths
1851	1	27,309,346	1 3-10ths

This decline is sought to be ascribed to the operation of the present duties, as unduly enhancing the price of wine. But the facts are patent and admitted, that whilst the wine duties during the last quarter of a century have undergone very little change, and that whilst population has increased, wealth has also increased, and in a still greater ratio than population; so that *the diminution of consumption has arisen, not from increased duties or diminished ability to consume, but from a declining appetite on the part of the people of this country.* In point of fact, social refinement, and improved tastes, and altered habits, have produced the same effect on the use of wine, within the last quarter of a century, which was formerly exhibited under the pressure of excessive taxes after the close of the war.

It is a subject of notoriety and congratulation, that a great change has taken place in the habits of the upper classes, as regards the use of wine, since the time of

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Mr. Pitt. The individual consumption, even by those classes who can indulge in it to any extent, has declined within the last fifty years to one-half. The race of "six-bottle men" is extinct;[1] and although, while it existed,

[1] There are grounds to believe, that this improvement in social habits is not limited to the abandonment of excess in wine by the higher orders, but extends in some localities to a diminution in the individual consumption of intoxicating drinks, generally, by the labouring and lower classes. By a recent return to Parliament the number of persons taken into custody, by the metropolitan police, on charges of drunkenness, appears to have declined from 26,974 in 1831, when the population of London was 1,515,585, to 8,754 in 1851, when the population had risen to 2,399,004. A similar return, for the whole kingdom, shews a different result. But the following table of the individual consumption of *spirits*, at different periods, within the last twenty years, exhibits a remarkable decline.

Year.	Population.	Gross Consumption of Spirits British and Foreign.	Individual Consumption per head.
1831	24,410,439	26,738,203	1·09
1841	27,891,672	24,106,407	0·89
1851	27,452,262	28,814,561	1·05

A great increase was anticipated in the consumption of intoxicating drinks during the year 1851, owing to the excitement of the *Great Exhibition*, the influx of foreigners, and the greatly increased activity and movement of the people during that season. The result disappointed this calculation; and the following returns, inserted in the report of the Commissioners, exhibits a diminution of consumption when an augmentation had been looked for.

Nature of Import.	In the Eight Months, ending the 5th of September,		
	1849	1850	1851
Brandy . . . . galls.	1,316,043	1,198,582	1,175,747
Rum . . . . . „	1,880,590	1,839,954	1,779,685
Geneva . . . . „	17,870	17,783	17,243
Wine . . . . „	4,251,382	4,367,894	4,359,617
Tobacco and Snuff lbs.	18,182,672	18,245,351	18,304,537

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Mr. Pitt's reduction of the duty in 1787 no doubt facilitated the gratification of the prevailing appetite for excess, and thus increased the consumption, it by no means follows that the same effect could be produced by the same expedient at the present day, when better tastes have given a tone of moderation and refinement to the enjoyments of the table.[1]

The same result exhibits itself, in a still more striking manner, in estimating the probable consumption in Ireland, and its capabilities of extension now, as compared with the condition and habits of the upper classes in that country between 1786 and 1795. Wine was at that period drunk to excess; but for the last fifty years, its consumers in Ireland have exhibited an equal moderation with those of England. The following table shows the consumption there at different periods since 1787. Before the Union in 1800, it exceeded an average of 1,000,000 gallons and upwards per annum. For the last forty years, it has scarcely exceeded one-half that amount. It was one of the anticipations of Lord Ripon, when lowering the duty in 1825, that, under the influence of that measure, "the hearty, generous, and honest conviviality for which Ireland had been so long renowned, would doubtless revive in full vigour;" but that hope has not been realised, as will be perceived from the following table:—

[1] It is observable that this change in habit has extended to the European residents of India. Documents were put in by a witness in the Committee of 1852, the Hon. F. Scott, M.P., which showed that since 1845 the consumption of every description of wine has decreased in India, with the single exception of a strong and superior article, sent out as "English claret." Within the same period, the annual consumption of ale and beer in India declined from 264,476 barrels to 216,968.—*Evidence*, etc., 5481 to 6006.

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CONSUMPTION OF WINES IN IRELAND.

Year.	Galls.	Year.	Galls.
1787	1,222,983	1830	757,674
1790	1,190,774	1835	783,617
1795	2,465,837	1840	696,825
1800	854,027	1845	668,213
1805	818,075	1850	515,734
1810	850,229	1851	499,131
1815	608,626	1852	523,228
1820	423,751	1853	586,809
1825	794,716	1854	591,591

Nor has this alteration in the habits of society been confined to the UNITED KINGDOM, where the diminution in the individual consumption of wine might be suspected to be an effect of the enhancement of the price by the addition of the import duty. The same social change has for some years back been apparent in FRANCE, the greatest wine-producing country in the world, and where, consequently, its cost cannot be supposed to offer an obstacle to its freest enjoyment. The gross consumption of France has kept pace with the increase of population and the diffusion of wealth. It has increased 98 per cent. since 1831. The lower classes have been enabled to drink more of the ordinary wines; but the higher classes have accustomed themselves to drink less of the finer.

A commission was appointed by the National Assembly at Paris, in 1849; "*to inquire into the effect of the existing taxes upon the production and consumption of wine and spirits in France*"; and the Report of the Commissioners, and the Evidence[1] which they have recorded, presents some striking statements as to this alteration in the taste and habits of the wealthy and middle classes ("*la classe aisée*") in this respect.

M. CASTERAT, who fills an important office under the

[1] ENQUÊTE LEGISLATIVE, *sur* l'Impôt des Boissons, etc., 2 vols. 4to. Paris. 1851.

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Municipality of Paris, as *Chef de la Degustation*, said it was beyond a doubt that the consumption, in Paris, of wine of the finer descriptions had undergone a diminution within the last fifteen or twenty years; and that this change had extended to the middle classes of the population as well as to the higher orders. His words are:—"Pour les vins fins et demi-fins, il est certain que la consommation a beaucoup diminué. Les goûts et les mœurs ont changé. A Paris on boit beaucoup moins de vin, et surtout de vins fins. Autrefois, c'est-à-dire quand j'étais encore jeune homme, on buvait bien davantage. Aujourd'hui on fait peu de ces repas, de ces soupers où se consommait une grande quantité de vins; je ne parle pas de la classe ouvrière, qui boit toujours autant ; et même plus, mais seulement de la classe aisée. . . . . J'ajouterai qu' à cet égard je suis d'accord avec les commerçants en gros et demi-gros de Paris, qui reconnaissent eux-mêmes que la consommation des bons vins a considérablement baissé depuis dix ou douze ans."—*Enquête*, etc., p. 4.

The same gentleman adds, and his statement is sustained by the other witnesses, that whereas in former times it was customary for the opulent classes to keep extensive cellars with supplies of wine of the value of 100,000fr. and upwards, the practice has entirely ceased ; it began to be felt that too much money was unprofitably invested in such stocks, and the same individuals now purchase of the wine-merchant by the cask, or the *demi-pièce*.[1]

[1] "M. PASSY.—Permettez-moi de faire encore une observation. Les deux choses existent à la fois : c'est-à-dire une moindre consommation, en général, chez les gens riches, et aussi un changement marqué dans les goûts à l'égard des vins. Aujourd'hui même, les vins demi-fins sont bannis de nos tables, où ils étaient servis abondamment il-y-a vingt-cinq ans, principalement les vins de Bourgogne. Ce que l'on boit de préférence aujourd'hui, ce sont les vins des premieres crûs de Bourdeaux ; mais le bon mâcon, le bon

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The same remarks are equally applied to Belgium, both as to the decrease in individual consumption of fine wine, and the discontinuance of keeping large stocks for domestic use.

The COMMISSIONERS in their report thus sum up the case as regards the altered tastes and habits of the French—"De nouvelles habitudes alimentaires dans une partie de la nation, l'usage plus répandu des boissons chaudes et des eaux gazeuses, la transformation des goûts, la division des fortunes, en ont restreint la vente et fait tomber les prix. Dans toutes les classes, autrefois, et surtout dans les classes élevées, on buvait beaucoup; ce n'était pas seulement un besoin, c'était un plaisir et un luxe, qui s'alliaient alors avec l'esprit de la société, avec la gaieté des réunions et la durée

Bourgogne, ont disparu en partie de nos repas. Dans la Bourgogne, on vous sert, commes vins ordinaires, des vins qui étaient réputés vins fins autrefois, sans compter tant d'autres crûs qui se vendaient très-bien alors, ayant les débouchés assurés, et qui maintenant, n'en ayant plus, se vendent comme vins ordinaires.

"M. CASTERAT.—Il-y-a quelque chose à ajouter à l'appui de cette observation.

"Il-y-avait autrefois en France des gens riches qui avaient des caves de cent mille francs et plus; aujourd'hui vous visiteriez toutes les caves des plus riches maisons, que vous n'en trouveriez pas une semblable. Ainsi, j'ai connu un grand propriétaire, amateur de vins pourtant, qui avait hérité d'un restant de cave, et comme je lui témoignais ma surprise de ce qu'il ne l'entretenait pas, il me dit: Que voulez-vous? cela représente un capital énorme. J'aime bien mieux, quand j'ai besoin de vin fin, l'acheter par demi-pièce.

"De même, en Belgique, c'était une habitude et un objet d'amour-propre d'avoir des caves de 60 et 80,000 francs. Eh bien! aujourd'hui, ces caves-là sont tout à fait exceptionnelles, on ne fait plus d'approvisionnements. Autrefois à mesure que l'on consommait, on remplaçait, et on avait toujours là une quantité considérable de marchandises. Tout cela n'existe plus: pendant qu'elles s'écoulent, au lieu de remplacer, on se dit: Si j'ai besoin de vins fins, j'irai les prendre par bouteilles ou par demi-pièces chez le marchand."—*Enquête Législative*, etc., p. 6.

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des repas. Aussi les qualités les plus délicates étaient elles soigneusement recherchées et chèrement payées. Aujourd'hui, si les acheteurs sont plus nombreux, les amateurs sont plus rares, on est moins difficile dans le choix des vins, et on y met moins d'argent. Et tandis que les crûs inférieurs trouvent dans le développement des consommations populaires un écoulement chaque jour plus facile; tandis que ceux de premier ordre, qui n'ont pas laissé dégénérer leur valeur et déchoir leur réputation, conservent, surtout au dehors, une clientèle d'élite, les crûs intermédiaires sont négligés et manquent de débouchés pour leurs récoltes."[1]

In both countries, in France and Belgium alike, but especially in the latter, the *increasing use of coffee* is assigned as one of the leading causes in the decline in that of wine. The Commissioners, in observing on the fact that the consumption of French wines in Belgium had diminished, notwithstanding the establishment of a discriminating duty in their favour, remark, "That the popular drink with their Belgian neighbours is not wine, but beer and coffee, of which latter their four millions of inhabitants consume 19 millions of kilogrammes, whilst 15 or 16 millions of kilogrammes suffice for the wants of 36 millions of French."[2]

A similar fact has been noticed in relation to England. The late Mr. PORTER, in his *Progress of the Nation*, remarks that "The introduction of tea and coffee into extensive use in the United Kingdom must necessarily have interfered with the consumption of malt liquors";[3] and another author, of research and ability, thus speaks of the declining consumption of intoxicating drinks generally, and the increase in that of the non-intoxicating, arising from the same cause:—"The great increase in the amounts of tea, coffee,

[1] ENQUÊTE, etc., *Rapport*, p. 22. [2] ENQUÊTE, etc., *Rapport*, p. 35.
[3] Progress of the Nation, p. 553.

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and cocoa consumed in this country within the last few years, as shown by the revenue returns, is far more than can be accounted for by mere increase of population; and the corresponding diminution in the consumption of spirituous liquors of all kinds, clearly indicates that the tastes of the great mass of the people, whether influenced by economy or sanitary considerations, incline in favour of the former beverages. The following table clearly proves the fact of this increase:—

Years end. Jan. 5.	Coffee.	Tea.	Cocoa.	British Spirits.	Beer.	Wine.
	lbs.	lbs.	lbs.	galls.	Barrels of 36 galls.	galls.
1836	23,295,046	36,574,004	1,084,170	24,710,208	16,330,010	6,420,342
1840	26,789,945	35,127,287	1,606,800	25,198,843	15,883,311	7,000,486
1845	31,352,382	41,363,770	2,589,977	20,608,525	14,624,854	6,838,684
1850	34,431,074	50,024,688	3,233,372	22,962,012	15,243,681	6,247,689
If the population of the year ending January 5, 1850, had drunk the same quantity per head as the population of the year ending January 5, 1836, the quantity consumed in 1850 would have been:—						
..	27,268,189	42,444,291	1,258,067	28,673,638	18,949,286	7,450,142

Had the population of 1849-50 drunk of coffee, tea, and cocoa the same quantity per head as the population of 1835-6, the increase in the consumption of these articles would have been only 10,000,000 lbs., whereas it has been nearly 27,000,000 lbs., or considerably *more than one-third.* And had the population of 1840-50 drunk of spirits, wine, and beer the same quantity per head as the population of 1835-6 did, the increase in the consumption of these articles would have been 100,000,000 gallons; *whereas there has been a decrease of* 40,000,000 gallons—showing the actual difference, taking the increase of population into account, to be upwards of 140,000,000 gallons, or more than *one-fifth* part of the entire quantity consumed in 1836."[1]

[1] KNAPP'S *Technology;* or Chemistry applied to the Arts and Manufactures, vol. iii. p. 147.

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The following returns bring the results down to a later date:—

Population.	Years end. Jan. 5.	Coffee.	Tea.	Cocoa.	British Spirits.	Beer.	Wine.
		lbs.	lbs.	lbs.	galls.	Barrels of 36 galls.	galls.
27,452,262	1851	32,504,545	53,949,059	2,978,344	23,976,596	16,117,623	6,280,653
	1852	34,978,432	54,713,034	3,328,527	25,200,879	16,756,285	6,346,061
	1853	36,983,122	58,834,087	3,997,198	25,021,317	17,184,033	6,813,830
	1854	37,361,387	61,949,822	4,560,226	25,883,584	16,270,000	6,775,858

Pursuing the same course of enquiry as that instituted by Dr. Knapp, these figures sustain the same general results. Had the population of the United Kingdom in 1854 (taking it at 27,600,000) drunk coffee, tea, and cocoa in the same proportion as the population of 1835-6 (the latter being about 24,350,000), the increase in the consumption of these articles ought to have been only 8,125,000 lbs., whereas it has actually been 42,918,215 lbs. And had they drunk in 1853-4 of spirits and wine in the same proportion as in 1835-6, the increase in the quantities consumed would have been 83,875,000 gallons, whereas there is an actual decrease of 631,468 gallons.[1]

[1] It has been observed by LANE, the learned annotator of the *Arabian Nights* (and the observation is confirmed by the experience of Mr. LAYARD, M.P., the explorer of Assyria), that the growth of the use of tobacco amongst oriental nations, has gradually reduced the resort to intoxicating beverages; and Mr. CRAWFORD, in a paper "*On the History and Consumption of Tobacco*," in the Journal of the Statistical Society for March, 1853, remarks that simultaneously with the decline in the use of spirits, in Great Britain, has been a corresponding increase in the use of tobacco.

Years.	Population.	Quantity of Tobacco Consumed.	Consumption per head.
1821	21,282,960	15,598,152	11·71 oz.
1831	24,410,439	19,533,841	12·80 oz.
1841	27,019,672	22,309,360	13·21 oz.
1851	27,452,262	28,062,978	16·86 oz.

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In 1835-6, the average consumption of tea, coffee, and cocoa per head of the population was 2½lbs., and in 1853-4 it had risen to 3½ lbs.; whereas the average consumption of wine, spirits, and beer had fallen in 1853-4 to $22\frac{5}{13}$ gallons per head, from $25\frac{5}{12}$ gallons, which it was in 1835-6.

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CHAPTER VI.

STILL TAXING WINE AS A "LUXURY," IS IT POSSIBLE BY A LOWER DUTY TO INCREASE CONSUMPTION AND SUSTAIN THE REVENUE?

LOOKING, then, to the uncontroverted fact, of a great alteration in the taste for wine in these countries, and bearing in mind that its ordinary consumers in the United Kingdom are of a class little if at all affected by the mere consideration of cost in an article which they use so moderately, it may reasonably be questioned whether, retaining wine in the class of *luxuries* for purposes of taxation, a moderate reduction in the present rate of duty would avail to stimulate increased consumption and sustain the present amount of revenue?

Against the prospect of such a result there was a remarkable concurrence of opinion amongst all the wine merchants examined by the House of Commons Committee of 1852. They were unanimous in their conviction that the present price of wine does not prevent those who now drink it from indulging to the extent of their inclination, and that no reduction of the duty, however low, would induce the present class of consumers to take an additional

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bottle from the mere fact of its cheapness. One witness[1] alone proposed to retain the present classification, but to reduce the duty upon wine as a luxury to 3*s.* or 3*s.* 6*d.* a gallon, as was done by Mr. Pitt in 1787;[2] but the proposal did not meet with support from any section of the trade, and it was not entertained in the Committee.

The idea of returning to a *three-shilling* duty seems to have originated with Mr. M'Culloch, who, in a former edition of his "Commercial Dictionary" (Art. WINE), suggested that, failing to discover some plan for collecting a duty *ad valorem*, which he pronounces impracticable, "a duty of 3*s.* or 3*s.* 6*d.* on all wines would not be felt on the finer kinds, and would be no great bar to the consumption of the inferior sorts." The plan of a 3*s.* duty was, however, considered by all parties in the late Committee as inexpedient; and I observe that, in a more recent work, Mr. M'Culloch has himself rejected it, and records his opinion that the present rate of duty "*5s. 9d.*, or rather less than 1*s.* a bottle, cannot be objected to when charged on the superior qualities—it is not oppressive except when applied to the inferior descriptions of wine; and from the extreme difficulty of assessing *ad valorem* duties on wine, it is no easy matter to obviate this defect. A reduction to the low rate of 3*s.* per gallon would probably occasion a serious loss of revenue. It would be all but imperceptible as regards the finer and higher priced wines, and though its influence over the lower qualities would be much more considerable, they are not very likely ever to become a popular beverage in these countries. Unless some means should be discovered of obviating the difficulties in the way of assessing an *ad valorem* duty on wine, there would

[1] Mr. MAXWELL, see evidence 3201.

[2] It is observable that the lowest amount of revenue on record, as having been collected from wine in any one year since 1786, was 785,193*l.* in 1793, and this was received by Mr. Pitt under a 3*s.* duty.

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probably be but little advantage in disturbing our subsisting arrangements." [1]

The majority of the witnesses agreed with the later opinion of Mr. M'Culloch that, to the present class of consumers, a change to 3*s*. would be a matter of indifference, whilst so small a reduction would fail to induce others to commence the use of wine who now abstain from motives of economy. This was the opinion of the late Mr. Porter, who held that the reduction of the present amount by 30 or 40 per cent., or even by one-half, would not lead to such an increase of consumption as to make up the loss of revenue. "Such a reduction," he said, "would be almost equivalent to giving away so much of the revenue. It would not induce the present consumers of wine to drink one bottle more, and it would not induce consumption amongst a fresh class of consumers." [2]

There can be no reasonable doubt that, of so small a saving, scarcely any portion would ever reach the consumer; it would be in part intercepted by the gains of the grower, in part by the profits of the seller, and the alteration would be felt beneficially neither by the public nor by the revenue.

The propositions at present pressed upon the Government are the natural results of these convictions. It is urged that in the present state of public taste in relation to the use of wine, it will be of no avail to the trade in that article merely to reduce or readjust the duties if it is still to be retained in the category of luxuries, instead of classing it in the tariff amongst articles *of primary necessity, with a duty of* ONE SHILLING *per gallon.*

In taking up this new position, the wine trade of the present

[1] M'Culloch on *Taxation and Funding*, p. 371.
[2] Evidence of Mr. Porter, 3749, 3750.

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day abandon entirely the ground held by their predecessors in 1825, who then urged on the Earl of Ripon the duty of treating wine as a luxury, and imposing on it duties "to the utmost extent that would be productive of revenue."[1] On one fundamental point they all agree. The trade of 1825 promised the Chancellor of the Exchequer a gain of *half a million* by the change; the trade of 1852 have advanced upon that offer, and promise an income of varying from £3,000,000 to 6,000,000[2] per annum. The essential difference between the demands of the two periods consists in this:—in 1825, the wine trade of London considered that wine as a luxury would still be largely consumed by *the same class* who had been always accustomed to its use, if not taxed beyond their ability as purchasers; and that at a moderate duty of *5s.* or *6s.* a gallon, the demand amongst that class would be always sufficient to carry off the supply from those countries which had been our purveyors of wine, thus largely contributing to the public income. But now those who are eager for the change, avow that they no longer look to the

[1] Memorial, 1823, p. 3.

[2] Mr. Shaw, one of the witnesses who gave evidence before the Committee of last session, is of opinion, that at a *one shilling* duty, the consumption of wine would become so general amongst the middle classes as to yield a revenue of from 3,000,000*l.* to 4,365,873*l.* per annum. Mr. Lancaster, another of the witnesses, quoted from a publication of his own, in which he calculates that a two shilling duty would produce 6,083,333*l.* It was not unnatural for Mr. Warre and the wine trade in 1823, who considered that wine ought to be taxed as a luxury, to estimate an income from it of 2,520,000*l.*; but it is something like inconsistency for those who now object to it as unjust towards the lower orders, that 1,700,000*l.* or 1,800,000*l.* should be collected from wine as a luxury for the rich, to contemplate raising double that amount, or even 6,000,000*l.* a-year, off the very same article when it shall have become *a necessary for the poor.* They seem to be embarrassed between their desire to tempt the public by the offer of wine at a nominal duty, and to tempt the Chancellor of the Exchequer by an immense revenue *in futuro.*

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old class of consumers, who will continue to drink their accustomed full-bodied wines at accustomed prices; but that their aim is by a new scale of duties to create *an entirely new class of consumers*, for whose use they will introduce a *new class of wines* hitherto unknown in this country, but the demand for which will, they hope, become so extensive, as to raise the consumption of wines to an unexampled and almost unlimited extent, and enrich the exchequer in a corresponding proportion.

In the previous chapters, I have directed attention to the tax on wine, considered under the head of luxuries, to which it has hitherto belonged: what is to follow shall be devoted to this recent proposal for reconstructing the trade upon an entirely new basis, by transferring wine to the class of *necessaries*, and realising a large increase of revenue from an almost nominal duty.

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CHAPTER VII.

AN *AD VALOREM* DUTY UNATTAINABLE.

As the present rate of duty is admitted to be no practical grievance, so far as regards the finest and most delicate qualities, which are luxuries for the opulent; but as it is assumed to discourage the importation of the medium growths, which will not bear the same degree of taxation, a remedy naturally suggests itself in *an* AD VALOREM *duty*, which, whilst retaining the existing scale for the highest description of wines, would give admission to the more ordinary at a rate proportioned to their humbler quality.

The suggestion is as attractive in theory as it has proved unattainable in practice. The varieties of wine are so endless, its qualities so diversified, and its value so arbitrary, that the most skilful connoisseurs become baffled to discriminate even between its natural inequalities;—and at the same time the facilities are so extreme for disguising and temporarily concealing its real characteristics, that no precaution has hitherto been found effectual as a protection against deception. The only expedient which has been tried, short of a simple tax upon quantity, is that of distinguishing between wine in *cask* and in *bottle*; the latter being rightly supposed, under ordinary circumstances, to be the higher quality.

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The *ad valorem* system has been tried in various countries, but with uniform ill success: no vigilance, no ingenuity, or experience being found sufficient to ensure safety to the revenue and justice to the fair dealer.

It is true, the import duty is so collected at Hamburgh; but there it is so trifling (*one-half* per cent.) as to set fraud at defiance. In the United States also the tax is *ad valorem*; but there every article in the tariff is similarly assessed; and the American government are well aware, as regards wine, that the formality of valuation is a mere delusion.[1] An *ad valorem* duty of 10 per cent. was formerly levied in the East India Company's territories; but it was discontinued in 1845, and a uniform rate of 1 rupee a gallon was imposed in its stead.[2]

In England every Chancellor of the Exchequer, who has had to deal with the wine duties, has rejected the idea of thus assessing them, from a conscious inability to protect the revenue from imposition.

Mr. M'Culloch, in his treatise on Taxation and Funding,[3]

[1] A volume of official correspondence, published by the American Congress in1853, contains, at p. 10, a communication on behalf of the wine-trade of New York, addressed to the Hon. Mr. Guthrie, the secretary to the treasury, in reply to a circular soliciting suggestions for amending the United States' tariff. It embodies these objections to the practical working of the *ad valorem* assessment of wines, on the following grounds:—"1st. Because all wines are subject, during the voyage, to 'sea-sickness,' and for any appraiser to give the true value of a wine, on landing, is all nonsense. He may tell the difference between good and poor wines, but he cannot tell the difference between 50*l.* and 60*l.* values. 2nd. Because shippers send wine to the United States with fictitious invoices, making the prices 10*l.* lower than the charges." The writer adds,—"I have stated these facts frequently to Mr. Clay; and he said he saw the difficulty an *ad valorem* duty would raise with spirits and wine; but said it appeared the most equitable mode of collecting the duty. *So it is, if all men were honest.*"

[2] Evidence. House of Commons Committee, 5983.

[3] Page 117.

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states the advantages and desirability of applying a different scale of duties to the finest and richest, as compared with the lowest and poorest wines; but he avows that the difficulties are so great as not to be likely ever to be overcome. "Were the attempt made, a great deal would have to be left (where nothing ever should be left) to the discretion of the officers; and there is good reason to think, that the frauds thence arising would more than counterbalance any advantage to be derived from the adoption of the principle."

Mr. PORTER at one time[1] ventured to propose an intermediate scheme, compounded of a fixed and a graduated duty. Seeing that "the imposition of a duty, according to the valuation of the importer, might open the door widely to fraud;" he "suggested that every difficulty of this nature might be obviated by fixing maximum and mimimum rates of valuation, within which the declaration of the merchant must be made," continuing to the officers the usual power so to purchase at an advance of 10 per cent. on the declared value, when they considered it much below the real. But at a later period he abandoned this idea, and explained that he had only suggested it, in 1840, during the negotiation for a commercial treaty with France; at which time the duties not having yet been reduced upon many of the great necessaries of life in this country, "it would have been an exceedingly unpopular thing to have ventured to propose a great reduction in the duty on wine, a luxury, while the duties upon articles of necessity were kept up at a high rate;"[2] although it was necessary, in order to induce the French to enter into a commercial understanding with us, to assure them "that their wines should have a better opportunity of being introduced into

[1] PORTER'S *Progress of the Nation*, p. 561.

[2] House of Commons Committee. Evidence of Mr. Porter, 3960.

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consumption with us." He thereupon proposed that the *ad valorem* duty should apply to the finest wines "which would have continued to pay the high duty they now do, while a great deal of wine not in consumption by the middle and lower classes would have been admitted at a very moderate rate."[1] In that way Mr. Porter thought the objection might be got over, that we were remitting duties on luxuries, while retaining taxes on necessaries; but as the negotiation failed, and the French treaty was never signed, he would not, "in the present condition of things, propose any such plan,—he thought it would be very unwise, and he did not wish to see it carried out."

In this latter opinion, with one exception, every witness examined by the committee upon the point was unanimous; and all parties concurred unhesitatingly that under such a system it would be utterly hopeless to guard against fraud, to do justice to the fair dealer, or to realize the revenue?[2]

In these views, the authorities and some merchants of France are entirely agreed with the government and traders in England. The "Administration of Indirect Taxes" at one period made the experiment of an *ad valorem* collection, but they speedily abandoned it as illusory and impossible. The enquiry of the Commissioners of the National Assembly, in 1849, showed the facilities afforded by it for deception to almost an incredible extent. "En mettant trois blancs d'œufs," said one of the witnesses, "dans une pièce de vin de Bordeaux de 1,500fr., on le rend tellement méconnaissable que le vin de Suresne parait préférable à boire."[3] The same gen-

[1] House of Commons Committee. Evidence of Mr. Porter, 3960.

[2] House of Commons Committee. Evidence—Mr. BARNES, 343, 344; Mr. LANCASTER, 459; Mr. SHAW, 1344, 1360; Mr. TROWER, 1761, 1778, 1786; Mr. SELBY, 1941; Mr. CARBONNELL, 2725; Mr. REDDING, 5205; Mr. HARRISON and Mr. SMITH, 5947.

[3] ENQUÊTE LEGISLATIVE sur l'Impôt des Boissons, p. 281.

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tleman, M. BARRAT, member of the Chamber of Commerce of Paris, goes on to say, that during the interval, when the experiment was in progress of levying the wine taxes *ad valorem*, the authorities had seized, as they thought, an immense quantity of Burgundy from Macon; but, after keeping it for a few months, it was discovered that there was not one drop of Macon in the entire.

But independently of these practical obstacles to a duty *ad valorem*, there are others which, though incidental, are even more conclusive against its adoption. It would be a virtual restoration of the differential duties abolished by Lord Althorp, in 1831. It would be the establishment of a premium on the light wines of France, as compared with the heavier tax to be levied on the strong wines of Portugal—it would be a bounty to Sicily and a discouragement to Spain—and so regarded, an *ad valorem* duty is incompatible with our existing treaties with those wine growing countries to whose produce our existing conventions secure the treatment of "the most favoured nation."

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CHAPTER VIII.

REVIEW OF THE NATIONAL TASTE IN ENGLAND FOR STRONG WINES.

THE advocates of a reduction to a *one shilling* duty, take as the basis of their project, and the ground of their confidence for its successful results, the fact, that almost every country of Southern Europe is suitable to the cultivation of the vine; that these countries already abound in wine of a cheap but agreeable and wholesome character, and that the production of these light and exhilarating wines is capable of extension to a comparatively unlimited degree.[1] They urge that of this boundless supply Great Britain takes only an infinitesimal proportion, selecting the finest and most costly descriptions, chiefly the growth of France, Portugal, and Spain; whilst the vast bulk of the economical and healthy wines, not only of these countries, but of Italy, Germany, Hungary, Dalmatia, Sicily, and Greece, are so excluded from consumption in Great Britain as to be unknown even by name.

This exclusion is ascribed to the undue enhancement of their cost by the addition of the duty of *5s. 9d.* a gallon.

[1] The views of those favourable to a *one-shilling duty* will be found stated very fully in the evidence of Mr. Shaw (1064 to 1384), and in the letters and papers embodied in it.

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And it is thought, that were the tax reduced to 1*s.*, the influence of this saving, combined with the natural cheapness of the wines themselves at the place of growth, would effectually bring them within the reach of the middle and lower orders in Great Britain; who would begin to use them in such quantity as to lead to a prodigious annual importation, on which the perception of even a nominal duty would replenish the revenue to an extent hitherto unexampled.

In considering this proposition, it is superfluous to say, that there exists no doubt as to the gross quantity of wines of all names and varieties grown in Europe and elsewhere. The annual production of France alone exceeds 900,000,000 of gallons; that of the Zollverein upwards of 70,000,000 gallons, whilst Austria, Italy, and the Peninsula, yield an incalculable quantity. Wherever the grape will ripen, in all quarters of the globe, its juice can be fermented into a beverage which will bear the name of *wine*, however deficient it may be in those refined qualities which we in England have been accustomed to associate with it. But the question is not as to the gross supply, it is one simply of taste and demand; and whether at any price, or under any duty however nominal, the ordinary wines of Europe would be likely to find consumers to any very considerable extent in this country. *Mr. Shaw*, who strongly pleads for reducing the duty to *one shilling*, is of opinion that, "if the duty were thus made very low, we should undoubtedly receive the poorest trash that is grown, but even this," he considers, "if pure and strongbodied, as much of it is, is wholesome, and would suit the taste and pocket of many, either drinking it by itself, or diluted with water; and, of course, we would also receive other qualities."[1] It would

[1] SHAW'S *Wine Trade and its History, Fourth Letter.* LONDON, 1853, p. 5.

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be but a waste of time to repudiate the idea that the people of England, on the mere plea of cheapness, would conform to drink "*the poorest trash*" known as wines on the Continent;—the point at issue, and which merits grave inquiry is this, whether the light and ordinary wines of Europe—not the thin vintages of the peasantry, or the acid *piquette* of the wine districts, but the wholesome and cheap wines which are drunk by the middle classes and the *ouvriers* of the towns; whether these are so suited to the English palate, that under the influence of an almost nominal duty, they would find consumers to any considerable extent in the United Kingdom?

It will be well, therefore, before proceeding further, to look into this question of taste commercially; and to see whether, judging from what we know to have been the prevailing fancy for wine from an early period in England, and its fluctuations since, there is good ground for believing that such a demand could now be stimulated for a new class of light and pure wines, as to create a trade in them, by offering them at a price far below the accustomed cost of the wines at present in use.

The fact is uncontested, that *from a very early period the taste of the people of England has been fixed on highly-flavoured and full-bodied wines, in preference to the lighter and lower descriptions.*

It is a fallacy to suppose that this taste is one engendered by the cold of our climate, for the light wines of France find their most valuable markets in the still colder latitudes of Germany and Northern Europe. But, without attempting to scrutinize its origin, without ascribing it to our climate or our cookery (which latter may require a more stimulant digestive than the cuisine of our continental neighbours), without determining whether the preference be spontaneous or produced artificially by political or fiscal adjustments,

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it is sufficient for the purpose of the present inquiry to advert to the uncontested fact, that from a very early period the people of these countries have *rejected light wines*, and drunk only those which, along with high flavour, combined a large proportion of *body and spirit*.

In the reign of Elizabeth, the wines chiefly in use in England were those of Gascony, Burgundy, and Guienne; which with Canary, Cyprus, Grecian Malmsey, Italian Vernage, Rhenish Tent, Malaga, and others, were "accompted of, because of their strength and valure." [1]

In the time of Charles II., "the consumption of French wines was two-fifths that of the whole of England." [2] The favourite wines were then Bordeaux, Burgundy, and Hermitage;—Champagne, although known in England in the reign of Henry VIII., did not come into use there till that of Charles II.

The same taste prevailed till nearly the close of the seventeenth century; and whilst the duty on wines of every description was not only equal, but almost nominal (from 6*d.* to 8*d.* a gallon), so that light and cheap wines might have come freely into use at the lowest possible charge, this country gave the preference to the strong wines of Burgundy, the white wines of Spain (*sherris-sack*, or *sec* [3]), and the red wines of Portugal, which first came into use about 1690, A.D.[4] Port wine, when first introduced into England, was a much lighter wine than it afterwards became;[5] as the Portuguese, in order to adapt it to the

[1] "Hollinshed's Chronicles," quoted by Henderson, "History of Wines," chap. ix., p. 296.

[2] Sir JOHN BOWRING'S Report, p. 96. [3] Henderson on Wines, p. 298.

[4] Henderson on Wines, p. 313. Redding on Wines, p. 388. Evidence of Wine Duties Committee, 1852 (5422).

[5] The first Port Wine introduced into this country was not from the Douro, or even shipped at Oporto. It was a wine resembling Claret of Burgundy, from the Minho, shipped at Vianna.—Evidence, Forrester, 1057. Ib. 9.

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English palate, speedily learnt to strengthen it with brandy, and heighten its flavour and colour by other ingredients.[1]

Commercial jealousies began to manifest themselves in the mutual tariffs of England and France about the year 1667;[2] but down to the Revolution, and till the policy of France towards the exiled family had excited the resentment of William III., and led to fiscal regulations hostile to French commerce, the wines of that country formed a large proportion, if not a majority, of the supply for Great Britain.[3] But during the wars which prevailed subsequently to 1689, the proportion of French wines to those of Portugal and Spain became inverted, and their final discouragement was consummated by the Methuen Treaty of 1703, by which, in consideration of the Portuguese consenting to admit our woollens into their markets, in preference to those of other countries, we bound ourselves to impose 33⅓ per cent higher duties on the wines of France than on those of Portugal.

Still national taste was slow in conforming itself to the requirements of legislation, and a very long period elapsed before Portuguese wine succeeded in supplanting French. The official records are defective as to the importations of wine prior to the end of the seventeenth century; the

[1] Redding, pp. 236, 389. Henderson, p. 315.

[2] The first discriminating duty on wine as against France was the imposition of 8*l.* per tun, 1693 A.D.

[3] It is stated that about the reign of Charles II. the consumption of French wine in England was about 20,000 tuns, equal to 5,000,000 gallons; but Mr. Porter intimates that this assertion must be taken with caution, as the statistics and data of that period are not to be relied on. (Evidence, 3798, 3801.) It must be borne in mind, too, in looking to the comparative consumption of wine in the 17th and 19th centuries, that we have no reliable data as to the simultaneous consumption of spirits and other fermented liquors at the former period.

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earliest returns, rendered as authentic by Mr. Porter,[1] go no further back than 1697; and they show that in 1702, the year before the Methuen Treaty, the consumption of Portuguese wine was 5,924 tuns, or about 1,500,000 gallons, which, notwithstanding the increase of population, *was not doubled till* 1770, *an interval of* 67 *years*. It might have required even a longer period to eradicate the taste for French wines, had not the policy levelled against their consumption been aided by the concurrent influence of the frequent wars[2] which from time to time cut off the supply.

Mr. M'Culloch, in his *Commercial Dictionary*, says that the Methuen Treaty and its results afford "the most striking example, perhaps, in the history of commerce, of the influence of custom's duties in directing trade into new channels, and altering the tastes of a people. All but the most opulent classes having been compelled for a long series of years either to renounce wine or to use Port, the taste for the latter has been firmly rooted; and the beverage which was originally forced upon us by necessity, has become congenial from habit. It is probable, however, now that the discriminating duty in favour of port has been abolished, that the excellence of the French wines will ultimately regain for them some portion of that favour in the English market which they formerly enjoyed."

This statement is not altogether convincing. It is not, for example, quite clear that the Methuen Treaty in 1703 forced "all but the opulent classes either to renounce wine

[1] Evidence, 3795. These seems to have been compiled from a still more ample return in the Appendix to Henderson on Wines, p. 378.

[2] Wars with France:—

1702 to the Peace of Utrecht, . .	1713
1744 to	1748
1756 "Seven Years' War" . . .	1763
1778 American War	1783

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altogether, or to use Port;" the fact being, as Mr. M'Culloch has recorded in the same article, that the strong wines of Spain had "been held in the highest estimation" so early as the reign of Elizabeth and James I.; and the opulent classes in England had taken voluntarily to drinking port wine a quarter of a century before it was made "compulsory" by the Methuen Treaty. REDDING states, in his "History of Wines" (p. 388), that "the durable commencement of the Oporto trade may be fixed" during the period of the war between this country and France, which broke out in 1689, and terminated in 1693, and the Methuen Treaty was not negotiated till 1703, ten years after this date.[1]

Again, I doubt whether the alteration in the taste of the English people, and their abandoning French for Portuguese wines, was exclusively to be attributed to the effect of high duties under the Methuen Treaty. Even under that treaty, the duties were low on French wines, between 1786 and 1795, and their consumption continued to fall, notwithstanding. The inference naturally is, that the taste must have originally been weak which was so easily overthrown. French *brandy*, on the contrary, for which the taste was strong, was not thrown out of consumption by an almost prohibitory duty of 22*s.* 6*d.* and 22*s.* 10*d.* a gallon, equal to 600 per cent. on the value, which prevailed for between thirty and forty years, till its reduction in 1846, when, unlike that of French *wines*, its consumption doubled in a very short time.

Had the case stood as Mr. M'Culloch puts it, that the English people were to be kept with no alternative but either to "renounce wine" altogether, or to drink a de-

[1] Mr. Forrester, an excellent authority on Port wine, says, "The Methuen Treaty did not create a taste for what is called Port wine in this country; the taste was established, and the Methuen Treaty maintained it."—Evidence, 125, 121.

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scription they disliked, no minister could have ventured on a policy so despotic. The Methuen Treaty could never have been negotiated had not the national taste been already inclined towards the wines of Portugal; and it could not have succeeded to the extent recorded, of rendering them a beverage "congenial from habit," had they not already been more or less congenial to taste.

Under the conjoint influences, however, of taste and necessity, the preference for the strong wines of the Peninsula became in time so predominant, that the English people exhibited the utmost repugnance to revert to the use of those of France. In the debate on the 12th February, when Mr. PITT made his proposal for reducing the duty on French wines from 8s. 9*d.* to 4s. 6*d.* a gallon, Mr. FRANCIS observed, in allusion to the predominant taste for those of Portugal, that "If our luxury had converted wine into a necessary, that observation was particularly true of Portuguese wines, which this country neither would nor could relinquish. The wines of Portugal would continue to be imported; and if we did not pay for them in manufactures, we would in money." The event proved the correctness of this anticipation: the taste for French wines was found to have so much declined, that their consumption, notwithstanding this large reduction of the duty, ***decreased instead of augmenting***, and persevered in that decline till Mr. PITT again raised the duty to 7*s.* 4*d.* per gallon—and this, whilst the wines of all other countries continued to grow in popular favour.

The following table is demonstrative of this result:—

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	Duty on French.	French.	All other Wines.
	s. *d.*	galls.	galls.
1787	8 9	722,642	3,799,299
1788	4 6	933,172	5,717,472
1789	„	597,924	5,361,174
1790	„	618,640	5,982,398
1791	„	607,585	6,966,206
1792	„	622,494	7,229,213
1793	„	376,008	6,234,693
1794	„	204,097	6,607,277

This return seems to show, as regards articles of luxury, that, although it may be practicable to discourage their use by excessive taxation, it is a matter of far more than proportionate difficulty to restore their consumption by reductions of duty.

During the vicissitudes of war which prevailed almost unintermittedly from 1793 to 1815, no fair deductions, as to the influence of public taste, can be drawn from the fluctuations and downward tendency of the demand for French wines, as compared with the ascendant taste for those of Portugal. Besides, wines of France were still discouraged by a high discriminating duty of 13*s.* 8*d.* on French wines, whilst those of the Peninsula paid 9*s.* 1½*d.* In 1831, however, that distinction ceased; the duty on wines was equalized at 5*s.* 6*d.* a gallon, and this was effected by a process favourable to France, namely, by raising the duty on all other wines, and lowering that upon French, until they met at the desired level.

An opportunity was thus given for the latent taste, had it still existed, to have since manifested itself, and recovered its ascendency; and so far as regards the first cost of the wines themselves, the chances were in favour of those of France, inasmuch as the light wines of that country can be bought at the place of growth for one-fourth the price of port and sherry. But, notwithstanding these advantages,

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French wine has reaped no benefit even from this second change. Within the first few years, Portuguese and Spanish wines, in consequence of the increase of duty, fell six per cent. in consumption, but speedily rallied, and rose again above their original level; while French wine, *in the face of a reduction of duty, fell eighteen per cent.*,[1] and did not recover for some years, till the increased demand for a single, full-bodied, and expensive wine (Champagne) repaired the general deficiency.

COMPARATIVE CONSUMPTION OF FRENCH WINES SINCE THE EQUALIZATION OF THE DUTIES, 1831.

	Portugal.			French.			Spanish.		
	Gallons.	Proportion per cent.	Duty.	Gallons.	Proportion per cent.	Duty.	Gallons.	Proportion per cent.	Duty.
			s. d.			*s. d.*			*s. d.*
1831	2,707,734	43·58	5 6	254,366	4 09	5 6	2,089,532	33 63	5 6
1832	2,617,405	43 88	,,	228,627	3·83	,,	2,080,099	34·87	,,
1833	2,596,530	41 82	,,	232,550	3·75	,,	2,246,085	36·17	,,
1834	2,780,103	42·90	,,	260,630	4·20	,,	2,279,854	35·19	,,
1835	2,780,024	43·30	,,	271,661	4·23	,,	2,230,187	34·74	,,
1836	2,878,359	42·26	,,	352,063	5 17	,,	2,388,413	35 07	,,
1837	2,573,157	40 26	,,	440,322	6·89	,,	2,297,070	35 97	,,
1838	2,900,457	41·49	,,	417,281	5·97	,,	2,497,538	35·73	,,
1839	2,921,422	41 73	,,	378,636	5·41	,,	2,578,997	36 84	,,
1840	2,668,534	40·72	5 9	341,841	5·21	5 9	2,500,760	38 16	5 9
1841	2,387,017	38·59	,,	353,740	5·72	,,	2,412,821	39·01	,,
1842	1,288,953	26·76	,,	360,692	7·49	,,	2,261,786	46 97	,,
1843	2,517,709	41·48	,,	326,498	5·38	,,	2,311,639	38 09	,,
1844	2,887,501	42 22	,,	473,789	6·94	,,	2,478,360	36·24	,,
1845	2,688,084	39 91	,,	443,330	6 58	,,	2,544,877	37·93	,,
1846	2,669,798	39·60	,,	409,506	6·07	,,	2,602,490	38·61	,,
1847	2,360,351	39·00	,,	397,329	6·56	,,	2,372,178	39·18	,,
1848	2,446,813	39·87	,,	355,802	5 80	,,	2,435,427	39·69	,,
1849	2,648,242	42·36	,,	331,690	5 31	,,	2,448,107	39·16	,,
1850	2,814,979	43 73	,,	340,748	5 32	,,	2,469,038	38·36	,,
1851	2,524,775	40·20	,,	447,556	7·12	,,	2,533,384	40 33	,,
1852	2,567,775	39·23	,,	503.919	7 49	,,	2,738,089	41 09	,,
1853	2,797,734	38·87	,,	560,686	7 79	,,	2,848,318	39 58	,,
1854	2,622,381	36·69	,,	580,567	8·12	,,	2,741,230	38·34	,,

The relative proportion in which the wines of different countries have entered into consumption in different years between 1786 and the present time, is shown by the following Table:—

[1] Sir John Bowring's *Report on the Wines of France.* 1835. P. 163.

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Period.	Portugal.	French.	Spanish	Madeira.	Canary.	Sicilian and other sorts.	Rhenish.	Cape.	
From									
1786 to 1794	75·67	3·26	16·67	3·55	·36	·11	·38	..	100
1795	73·52	1·36	22·94	1·74	·39	·04	·01	..	100
1796	69·44	·81	26·81	1·87	·61	·44	·02	..	100
1797 to 1802	75·90	·99	19·43	3·08	·41	..	·19	..	100
1803	75·41	1·82	17·72	4·17	·31	·47	·10	..	100
1804 to 1812	65·55	1·98	25·44	5·63	·21	1·02	·17	..	100
1813	64·54	4·29	19·99	6·76	2.33	1·65	·44	.	100
1814 to 1824	54·98	3·67	20·41	6·73	2·22	2·40	·47	..	100
1825	52·45	6·56	22·86	4·65	2·09	1·68	1·34	8·37	100
1826	46·77	5·67	26·78	4·73	2·22	2·30	1·10	10·41	100
1827	47·20	4·56	27·96	4·40	2·24	2·30	1·11	10·23	100
1828	46·18	5·88	29·29	3·81	1·92	2·60	1·21	9·11	100
1829	43·13	5·87	31·60	3·68	1·64	3·53	1·23	9·32	100
1830	44·60	4·79	32·35	3·38	1·58	3.92	1·06	8·32	100
1831	43·50	4·09	33·63	3·36	1·51	4.18	·93	8·68	100
1832	43·88	2·83	34·87	2·67	1·22	4·26	·63	8·61	100
1833	41·82	3·79	36·17	2·60	1·12	5·05	·70	8·79	100
1834	42·90	4·20	35·19	2·32	·97	5·75	·77	8·80	100
1835	43·30	4·23	34·74	2·17	·82	5·83	·76	8·14	100
1836	42·26	5·17	35·07	1·96	·80	5·92	·87	7·95	100
1837	40·26	6·89	35·94	1·87	·66	5·84	·70	7·83	100
1838	41·49	5·97	35·93	1·58	1·40	5·30	·82	7·70	100
1839	41·73	5·41	36·84	1·67	·50	5·27	·91	7·63	100
1840	40·72	5·21	38·16	1·72	·45	5·86	·92	6·97	100
1841	38·59	5.72	39·01	1·58	·41	6·49	·87	7·13	100
1842	26·76	7·49	46·97	1·36	·44	8·17	1·11	7·70	100
1843	41·38	5·38	38·09	1·54	·34	6·87	·52	5·48	100
1844	42·22	6·93	36·24	1·63	·30	6·78	·79	5·11	100
1845	39·91	6·58	37·93	1·52	·30	6·52	·93	5·31	100
1846	39·60	6·07	38·61	1·40	·38	7·54	·96	5·43	100
1847	39·00	6·56	39·18	1·34	·38	7·78	·92	4·84	100
1848	39·87	5-80	39·69	1·25	·33	7·96	·73	4.37	100
1849	42·36	5·30	39·16	1.13	·32	7·11	·73	3·87	100
1850	43·73	5·29	38·36	1·09	·25	6·61	·85	3·82	100
1851	40·20	7·12	40·33	1·14	·25	6·28	·94	3·74	100
1852	39·23	7·50	41·08	1·10	·23	6·12	·92	3·82	100
1853	38·87	7·79	32·88	1·02	·28	7·55	·99	3·92	100
1854	36·69	8·12	38·34	·60	·16	11·18	1·01	3·90	100

From the above table it will be seen that *under equal duties,* and also *with the advantage of price on their side,* the light wines of France and the Continent have not yet made their way into the market in competition with the strong and higher priced wines of Portugal and Spain.

Numerous witnesses before the committee of 1852, with different views as to the operation of the present scale of

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duties, concurred in painting the unbending obstinacy of English taste in the matter of wines; the difficulty of diverting it from one which has once risen into favour; and the impossibility of successfully introducing into the English market a new wine, however cheap, if differing in name, character, or strength, from those with which the public palate is familiar. One gentleman, who in a publication on the subject, is sanguine, that under a two shilling duty a consumption of new wines may be created to such an extent, as to raise the revenue from its present amount to 6,083,333*l.* per annum, nevertheless stated to the committee, from the result of his own experience as a wine merchant, that "the most iron prejudice rules over wine, and a new wine coming into the market will not even be tasted. A man would be almost mad to introduce a new wine here: he would have to go and look for every separate customer from door to door."[1]

In exemplification of the difficulty thus described by Mr. Lancaster, it is only necessary to point to the remarkable fact repeatedly stated in the committee of the House of commons, and illustrated by numerous instances detailed: that within the last 30 years (that is since the reduction of the wine duties in 1825), repeated exertions have been made by enterprising importers, to introduce into this market cheap but wholesome wines, the lower growths of France, Spain, Portugal, Germany, Italy, and other countries, ***but with one solitary exception, the attempt has in every instance proved abortive.*** The mere consideration of comparative cheapness has failed to present such an attraction as to overcome the reigning taste for Port and Sherry, and

[1] *House of Commons Committee.* Evidence of Mr. LANCASTER, 501, 573. This subject of the difficulty hitherto experienced in introducing any *new* wine into general use, will be found discussed in a subsequent chapter. See p. 102.

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their congeners. The one exception alluded to, is that of Sicilian Marsala, a *strong* wine of fair character, and which has been indebted for its favourable reception to the resemblance which it presents to many of the qualities of Sherry.

This subject will be considered in detail in another chapter; meanwhile, in explanation of this admitted fact, those favourable to the reduction of the duty urge, that it is the highness of the existing rate of duty that so enhances the cost, that even cheap wine, loaded with such a tax, cannot make its appearance in the market except under insurmountable difficulties. This argument is undoubtedly true, so far as it concerns the lower orders of society, to whom price alone would be an obstacle to the consumption of any article they might desire; but as applied to the question of *taste* the demonstration fails, inasmuch as those who appreciate wine for its flavour and delicacy, would be well disposed to purchase at a lower cost, if those qualities were found in the cheaper article as well as in the more expensive. *Supposing the qualities to be similarly attractive, the duty the same, and the first cost less, low wines, did the taste exist for them, would undoubtedly have made their way in the British market under the present equalized tariff.* But it must be taken as an evidence that the taste is very firmly bent in the opposite direction; that the temptation of cheapness cannot overcome the indifference or dislike to low wines, even when they could be introduced at the same duty as strong.

Perhaps one cause of the failure of the repeated attempts made within the last 30 years to introduce a new wine into consumption in England, may be found in the fact, that independently of individual judgment in wines (which is not very largely disseminated), there exists a powerful influence of fashion in this country which very much

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regulates public taste; and even those whose personal predilections might lead them to use a new wine, have not the courage to introduce it at table, especially as there is a tendency to undervalue articles of luxury if they are known to be cheap.

Be this as it may, the whole current of the evidence taken last year, demonstrates that the public taste in England has been, from a very remote time, in favour of strong and spirituous wines;[1] that even when those of France had possession of this market, those of superior strength and body were the most acceptable; that when the authority of Parliament discouraged the importation of French wines, the English betook themselves to those of Portugal and Spain, possessing similar characteristics of strength and spirit; and that the taste even for the latter was implanted slowly and with difficulty, but, once firmly established, every trial since made has shewn it to be so untractable, that any attempt to alter it, or again divert it to a different object, is met by reluctance so extreme, as to render success difficult if not doubtful, and distant, even were it ultimately certain.

Our countrymen carry with them to the colonies the same tastes for strong wines acquired in early life at home. And perhaps no more apposite instance can be given than that of AUSTRALIA, to show the little prospect of creating, by means of a low duty, a demand for the light wines of France, when stronger beverages are procurable

[1] It is notorious that Claret, of all French wines the most familiar to English taste, is never sent to this country in its pure and genuine character, but heightened both in flavour and strength by Hermitage, brandy, and Benicarlos. Mr. Redding says, in his History of Wines, p. 345, "For England no wine will do without brandy; and even the delicious Sherries of Spain, which are of a quality sufficiently spirituous by nature, must be strengthened for British consumption."

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even at double the cost.[1] The population of Australia is composed principally of tradesmen, agriculturists, and operatives, the very classes from whom, in this country, it is contended that the free use of wine is withheld by the high rate of duty; and by a happy coincidence the colony has adopted precisely the amount of duty which is so strongly urged in the mother country, namely, *one shilling* per gallon, on wine of every description. But with every inducement thus held out to choose the light wines of France, claret appears to be *unsaleable* at the price of beer, while port wine is in demand at double the cost. The following is an extract from the *prices current* of the *Argus*, a Melbourne paper of the 23rd Sept., 1853:—

	£	s.	d.		£	s.	d.
Beer, bottled, per dozen	0	11	0	to	0	13	0
Porter ,, ,,	0	12	6	,,	0	14	0
Port wine ,, ,,	1	5	0	,,	1	10	0
Claret (*no demand*) ,,	0	12	0	,,	0	18	0

[1] SWEDEN is another country which affords a very remarkable instance of the failure of a low duty to induce the population to resort to the use of wine, in preference to more powerful stimulants. The duty on wine is 2*s.* 11*d.* per gallon in bottles, and only 1*s.* 5½*d.* in casks; but in Sweden, in 1852, there were 43,947 distilleries in active operation in that country, producing annually 54,000,000 kaans of spirit from grain. This, at two quarts to a kaan, amounts to about 26,000,000 gallons—a consumption *equal to 7¾ gallons for each individual of the Swedish population, man, woman, and child.*

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CHAPTER IX.

COMPARATIVE CONSUMPTION OF WINE IN ENGLAND AND IN OTHER COUNTRIES.

In the course of the enquiry instituted by the House of Commons, much stress was laid on the disproportion apparent between the individual consumption of wine in the United Kingdom, as compared with that of France, and even of other countries which do not produce wine for their own supply. In France, the consumption was variously estimated at from 18 to 20 gallons for every head of the population,[1] whilst that of Paris alone was said to be equal to 216 bottles for each individual. Hamburg was likewise cited as taking 29 bottles per head, whilst England took little more than *one*; and the inference desired to be drawn was, that by judicious reduction of duty, a similar

[1] Sir John Bowring, in his *Report on the Wines of France* in 1855, states, that the consumption of the population of the great towns is 26½ gallons per head, and that of the inhabitants of the open country 16½ gallons; that is, supposing no wine to be drunk in the towns but that which pays the *octroi* duty; "but as there is reason to believe that one-third at least escapes the duty, the average consumption of the towns may be estimated as double that of the agricultural districts; though so large a proportion of that consumed in the country districts is duty free." Report p. 96.

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consumption to that of Hamburg or Paris might be excited in Great Britain.

The accuracy of the statement regarding the consumption of *Hamburg* is given on no official authority, and, as a conjecture, it is liable to doubt.[1] The calculation for Paris will be presently adverted to; but assuming both to be correct, there still remains the difficulty of tracing the extent of consumption in either place to the *lowness of the duty,* apart from other considerations. The same cause, in that case, would be naturally looked to to produce the same effect in other countries; but when tried by the test, the theory absolutely fails. In *Belgium*, though the import duty is *one penny* per gallon, the consumption of wine is but 3 bottles per head of the population. In *Holland*, where wine is *free,* if imported in wood, and subject to *twopence* per gallon in bottle, the individual consumption is 1 pint per annum. In *Norway* the consumption is the same, 1 pint annually per head, with a duty of 1*s.* 4*d.* a gallon. In *Sweden,* the duty is 1*s.* 5½*d.* a gallon in the cask, and 2*s.* 11*d.* in bottle, and the average consumption of wine is *one-twelfth* of a gallon. In *Denmark*, with a duty of 7½*d.*, the consumption is 2½ pints. In *Russia*, the consumption ½ a pint per annum, the import duty 2*s.* 7½*d.* per gallon. In the *United States*, the consumption is 1¾ pints, and the duty 40 per cent., equal on an average to 1*s.* 6*d.* per gallon.

Taking the instance of Paris, the calculation, even if it be

[1] The statement relative to *Hamburg* was given in the Committee by Mr. SHAW on the authority of a letter from a gentleman, who wrote from "recollection." The large export of wines from France, which go ostensibly to the Hanse Towns, is in reality only in transit to Russia, Germany, and Sweden; and the commission to inquire into the wine-tax, which sat at Paris in 1849-1850, complain that of these apparent importations, the people of Hamburg "*ne retiennent qu'une tres faible partie pour leur propre consommation.*" *Enquête*, etc., *Rapport*, p. 35.

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not exaggerated by fixing it at 216 bottles per head,[1] is undoubtedly very considerable; and even taken at the lesser quantity of 138 bottles, as stated in the *Annuaire de Paris*, so large a consumption, bearing in mind the high taxes and *octroi* upon wine entering the barriers, would seem to be an evidence that the very freest use of wine is by no means incompatible with a high rate of duty. In most of the cities of France, the various duties on production and retail, when combined with the *octroi*, would amount to 19 francs per hectolitre on every description of wine;[2] and as the larger proportion of the wine drunk in Paris and the other great towns is of the ordinary and lower qualities, the tax is a considerable element in their cost. Mr. REDDING says, in his *History of Modern Wines*, that "a great deal of the wine consumed in Paris, not worth more than 12*s*. 6*d*. the hectolitre (26 gallons, old measure), yet it is subject to a duty of 17*s*. 6*d*. Thus the duty on wine for home consumption in the French capital is greater than the duty charged in England on its import."[3]

But to return to the argument, that the average consumption of wine in other countries, under a low scale of taxation, may be taken as an indication of what might be effected in England by judicious reduction of duty, it must be obvious that the analogy fails, if the comparison be instituted between the dense community of wealthy cities, such as Paris or Hamburg, and the agricultural and labouring classes of a country like Great Britain.

[1] It is given by Mr. Shaw (*Evidence* 1137), on the "authority of official documents, and a memorial presented to Lord John Russell eight or ten years ago." Another witness, however, Mr. Prestwich, stated the consumption of Paris to be 22 or 23 gallons, being less by about *one-half* than the quantity estimated by Mr. Shaw. Mr. Prestwich took his figures from the *Annuaire de Paris* for 1838 (*Evidence* 2302.)

[2] *Enquête Legislative*, v. p. 81.

[3] REDDING, *History of Wines*, p. 88.

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Besides the inference from *wine alone* is calculated to mislead, apart from the consideration of other articles which enter simultaneously into consumption and competition with it. In order to make the conclusion valid, the estimate should exhibit the *price* of wine in the respective countries, and the ability of the inhabitants to buy; the proportion which the wealthier and higher classes bear to the lower and poorer; and also of the respective quantities of the other stimulating and intoxicating drinks, of which the inhabitants of each country make use, in addition to wine.

1. To take the instance of France, it is a matter of notoriety that the large consumption of *tea* and *coffee* by the middle and lower orders in England, has very materially interfered with the use of intoxicating drinks in this country, and *per contra*, the limited use of the first of these articles in France tends to keep up the consumption of wine at breakfast and other times, when the lower orders of England resort to tea. The consumption of tea and coffee in England, as compared with France, is as follows:—

	United Kingdom.				France.		
	1851	1852	1853	1854	1851	1852	1853
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
Tea .	53,965,112	54,724,615	58,834,087	61,949,822	307,227	473,063	329,586
Coffee	32,564,194	35,044,376	36,983,122	37,361,387	41,050,348	47,461,308	43,904,876
Total .	86,529,336	89,768,991	95,817,209	99,311,209	41,357,572	47,934,371	44,234,462

2. Again, the article of *beer*, which enters so largely into the consumption of the middle and lower orders in England, occupies a much less prominent place in the domestic national economy of France. The quantity brewed in 1850 (the only year to whose returns I have access), was 90,310,000 gallons,

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or about 2·56 gallons per head of the population of France, in addition to which there is an annual importation equal to about 150,000 gallons. In England, on the other hand, there were brewed, in 1854, 16,270,000 barrels of malt liquor, equal to 585,720,000 gallons, or about 21⅕ gallons per head of the population.

The average cost of a gallon of beer in England, *sixpence-half-penny*, is equal to the average value of a gallon of wine in France.[1] Hence it appears, that whilst the people of France consume 20 gallons of light and meagre wine, the people of England consume even a larger quantity of malt, an article of equal value, and perhaps, on an average, of higher quality.

3. Next come *spirits*, native, colonial, and foreign, all of which ought properly to be included in any calculation of national consumption. In France, the use of foreign spirits of any description is exceedingly small, and confined chiefly to rum, of which, the total import in 1851 was 161,637 gallons.[2] Of brandy, the annual production in former years, before the vine disease had so blighted the vintages, as to render France an importer of alcohol, was from 20,000,000 to 25,000,000 gallons, of which 15,500,000 gallons were retained for home consumption, being less than half a gallon (0·46) per head for the population; and even this includes the large quantity of spirits used for fortifying wine for export and carriage. In the United Kingdom, on

[1] See Sir JOHN BOWRING'S *Report*, p. 95; and Mr. PRESTWICH'S *Evidence*, 2385.

[2] The importation of rum into France has risen prodigiously within the last two years, owing to the demand for foreign spirits to supply the want of brandy, which has been occasioned by the vine disease. Independently of imports direct from the West Indies, the quantity shipped from the United Kingdom to France, which in 1852 was but 6,241 gallons, rose, in 1854, to 692,017 gallons.

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the other hand, the consumption of spirits, both foreign and British, is as follows:—

CONSUMPTION OF GREAT BRITAIN AND IRELAND.

	1851	1854
Foreign Spirits:	Imperial galls.	Imperial galls.
Brandy, Geneva, &c.	1,903,203	1,887,687
Colonial Spirits . .	2,880,425	3,232,369
British Spirits . . .	23,976,596	25,883,584
	28,763,224	31,003,640

This gives a consumption of rather more than one imperial gallon (1·04) per head of the population in 1851, and 1⅛ gallon in 1854, or *more than double that of France.*[1]

4. The production of *cider* in France is very great, and much exceeds that of England, where, however, its consumption, though local, is considerable. A writer in the "Penny Cyclopedia," understood to be the late Mr. Porter, says, "The quantity consumed by workmen in England is very large; two or three quarts a day being the usual allowance given in Herefordshire by masters, and in harvest time many labourers drink in a day ten or twelve quarts." Mr. M'Culloch, in his "Commercial Dictionary," says, "The production may be estimated at 150,000 to 160,000 barrels;"—and taking it at 155,000 barrels of 36 gallons

[1] Mr. PORTER, in a paper "On the self-imposed Taxation of the Working Classes in the United Kingdom," published in the Journal of the Statistical Society of London, vol. xiii. part iv., p. 360, computed the consumption of spirits (exclusive of brandy) at—

In England	0·569	gallons per head
Scotland	2·647	„
Ireland	0·853	„

or taking only the adult males, supposing the use of spirits to be confined to them,

In England	2·330	gallons, or about	2⅓ gallons.
Scotland	11·168	„	11¹ „
Ireland	3·469	„	3½ „

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each, this would give 5,580,000 gallons; equal to an individual consumption of 0·20 gallons per head of the total population. The production of cider in France is very large; 79,530,000[1] gallons in 1841, being equal to $2\frac{1}{6}$ imperial gallons per head of the population.

5. There is another important article which enters largely into consumption in Great Britain, under the name of "*Sweet* or *Home-made Wines*." It is difficult to ascertain the precise amount of the production; but it is large. The number of licenses issued for its retail in 1854 was 7,782. Evidence was given in the Committee by one manufacturer whose works supply upwards of 2,000 dealers,[2] and another was mentioned whose stock comprised half a million gallons.[3] The gross production has been estimated, in a paper which I have seen, at 3,000,000 gallons; which would give an individual consumption equal to 0·11 gallons for each head of the total population.

On the whole, then, taking regard not alone to cubic quantity but to the *alcoholic strength* of the fermented and intoxicating drinks in use in the two countries respectively, it will be found that whatever excess in *volume* may preponderate on the side of France, the consumption of England is rendered equal to it by calculating the superior *strength and spirit* of the drinks taken in each country. Mr. Prestwich[4] estimates that 28,000,000 gallons of spirits (supposing that to be the quantity consumed annually in Great Britain), would be equal to 90,000,000 gallons of a beverage equal to the ordinary strength of French wines.

[1] *Enquête Legislative*, Appendix p. 13.
[2] *Evidence. House of Commons Committee*, 9626.
[3] *Ibid.*, 6393.
[4] *Ibid.*, 2377.

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CHAPTER X.

IS A VASTLY INCREASED SUPPLY OF WINE PROCURABLE, OF A QUALITY SUITABLE TO ENGLISH TASTES?

SUPPOSING, then, that the Chancellor of the Exchequer and the Legislature should be disposed to entertain the opinion that a change is expedient in the course hitherto adopted in dealing with wines for purposes of revenue; and that, viewing wine as a necessary of life for all classes, the duty should be reduced to one or two shillings per gallon, in the conviction that the consumption under such an arrangement would so increase as to yield a revenue of 6,000,000*l.* or of 3,000,000 per annum, or even to replace the present income say 1,800,000*l.*; the first question to be settled, before discussing the probability of the demand being fostered to such an extent, turns on the *possibility of obtaining this greatly-increased supply of wines, of a quality suited to the taste and habits of the people of these countries.*

At the present duty of 5*s.* 9*d.* a gallon, the consumption of wine, yielding a revenue of 1,800,000*l.* a year, is about 6,500,000 gallons: but to realize the same amount from a duty of 1*s.* a gallon, would require a consumption increased to 36,000,000 gallons. To obtain 3,000,000*l.* at a duty of 1*s.*, or 6,000,000*l.* at a duty of 2*s.*, would require a con-

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sumption of 60,000,000 gallons, a quantity equal to all the exports of the wine-growing countries in Europe, to all the other countries of the world put together.

To meet a demand so prodigious, of wine suitable to the prevailing taste of Great Britain, the wine-growing countries could not at present afford us anything approaching to a sufficient supply. But preliminary to looking into the proofs of this, it will be well to see the proportions in which each country, from which we now import, has of late years been our purveyor in the article of wine.

PROPORTION IN WHICH EACH COUNTRY SUPPLIES ENGLAND WITH WINE.

Year.	Population.	Total Home Consumption, Imp. Gallons.	Proportion per Cent.							
			Cape.	French.	Portugal	Spanish	Madeira.	Rhenish.	Canary	Sicilian & other Wines.
1815	17,635,638	4,624,105	1·86	4 34	59·92	21 50	6·70	0·43	3·99	1·26
1816	.....	4,057,038	8·82	3·04	55·48	20·38	7·10	0·54	3·65	0·96
1817	.....	5,142,829	10 31	2·84	58·78	18·29	5·18	0 32	3 25	1·01
1818	.....	5,635,216	9·86	4·60	57 22	18·22	5·43	0 41	3·05	1·21
1819	.....	4,615,212	11·17	4·63	52 20	19·32	7·14	0·50	3 48	1·53
1820	.....	4,586,495	10 73	3·58	51 49	20·40	7 70	0 57	3·76	1·76
1821	21,873,598	4,686,885	12 20	3·40	50 00	20·46	8·54	0 48	3·23	1 65
1822	.....	4,606,999	11 69	3·66	51·55	20·99	7·42	0·44	2 75	1·48
1823	.....	4,845,060	11·46	3·54	51·44	22·27	6·68	0·43	2·54	1 64
1824	.....	5,030,091	11·83	3·73	49 95	24·20	5·91	0·52	2 33	1·53
1825	.....	8,009,542	8·37	6·56	52 45	22 86	4·65	1·34	2·09	1·68
1826	.....	6,058,443	10·41	5 67	46 77	26·78	4·72	1 11	2·22	2·32
1827	.....	6,826,361	10·23	4·56	47·20	27·95	4·40	1·12	2 24	2·30
1828	.....	7,162,376	9·11	5·89	46·17	29·29	3 81	1·21	1 92	2·60
1829	.....	6,217,052	9·32	5·88	43·13	31·59	3·69	1·23	1 64	3 52
1830	.....	6,434,445	8 32	4 79	44·60	32·35	3·38	1 06	1·58	3·92
1831	24,008,305	6,212,364	8·69	4 09	43·59	33·64	3·37	0·93	1·51	4·18
1832	.....	5,965,542	8 62	3·83	43·88	34·87	2 68	0·64	1·22	4·26
1833	.....	6,207,770	8·78	3·75	41 83	36 18	2·60	0·70	1·11	4·05
1834	.....	6,480,544	8·09	4·02	42 90	35 18	2·32	0·77	0·93	5·79
1835	.....	6,420,342	8·15	4·23	43 30	34·74	2·17	0·76	0 79	5·86
1836	.....	6,809,212	7·95	5 17	42 27	35·08	1 96	0 88	0 75	5·94
1837	.....	6,391,560	7·83	6·89	40·26	35·94	1 88	0 70	0·65	5·85
1838	.....	6,990.271	7·70	5 97	41 49	35·73	1·58	0·82	0 58	6·13
1839	.....	7,000,486	7 63	5·41	41·73	36 84	1 70	0·91	0·50	5·28
1840	.....	6,553,922	6 97	5·21	40·71	38 16	1·72	0·92	0·45	5·86
1841	26,716,157	6,184,960	7·13	5·72	38·60	39·01	1·74	0·89	0·42	6·49
1842	.....	4,815,322	7·70	7·49	26 77	46 97	1 36	1·11	0·43	8·17
1843	.....	6,068,987	5·48	5·38	41·48	38 09	1·54	0 82	0 34	6·87
1844	.....	6,838,684	5·11	6·93	42·22	36 24	1·63	0 79	0·30	6·78
1845	.....	6,736,131	5 31	6 58	39·91	37·93	1 52	0 93	0·30	7·52
1846	.....	6,740,316	5·43	6·07	39·61	38·61	1·40	0 96	0·38	7·54
1847	.....	6,053,347	4·84	6·56	39·00	39 18	1 34	0 92	0 38	7·78
1848	.....	6,136,547	4·37	5 80	39·87	39 69	1·25	0·73	0·33	7 96
1849	.....	6,251,462	3 87	5 30	42·36	39 16	1 14	0 74	0 32	7·11
1850	.....	6,437,222	3·82	5 29	43 73	38·36	1·09	0 85	0 25	6·61
1851	27,309,346	6,280,653	3·74	7 12	40·20	40 33	1 14	0 94	0·25	6 28
1852	.....	6,346,061	3·82	7 50	39 23	41·08	1·10	0 92	0·23	6·12
1853	.....	6,813,430	3 92	7 79	39 87	39 58	1·02	0 99	0·28	7·55
1854	.....	6,775,358	3·90	8·12	36·69	38·39	0·60	1 01	0 16	11·18

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It will be seen from this table, that the red wine of Portugal, and the white wines of Spain, constitute the great staple of British consumption; and the fact indicates the prevailing taste in this country. *Port, Sherry, and Marsala, taken together, form no less than* 86 *per cent. of the entire.* The fine full-bodied wines of France come next, and are 8 per cent of the whole.

It becomes, therefore, an inquiry of importance to see, whether of these wines, the several countries which produce them, could furnish us with their respective quotas to such a reduplicated extent as to meet a demand suddenly augmented from 6,000,000 gallons per annum to 120,000,000, or to 60,000,000, or even to 30,000,000 additional.

And here it is right to state, that whilst we have ample and accurate information, as to the growth and quantities of the *finer* descriptions of wine produced in Europe, we have no information to be relied on, as to the quantity of the *medium or second class*, the proportion which they bear in quality to the first, the stocks usually to be found in each country, or the supply that could be relied on of a character suited to the taste of the English people, and at a price consistent with their moderate ideas. These are facts which, up to the present, no one in this country had any interest to inquire into, because it was not contemplated that wines of this class were ever likely to come into use in the United Kingdom. But it would be well, if the question of a one shilling duty is to be hereafter taken into consideration, that an inquiry should be systematically made, and information accurately collected in each country, for the guidance of the legislature, not only as to the additional supplies that could be obtained *at once* of sound and full-bodied wines, at such prices as would give fair play to the exchequer and the public, but also as to the prospect of new wines of a similar character, such as might hereafter enter into fair competition

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with the old and high priced wines in use in the English market.

Nature has endowed the earth with a universal and almost inexhaustible power of producing the necessaries of life; but she has placed the nicest and narrowest limits to the production of luxuries. It is a physical fact of sufficient notoriety, that although the vine is distributed over one-third of the globe, the wines of each country have a peculiar and distinctive character, and that the most accurate and often circumscribed line defines and limits the production, more especially of all the finer descriptions.

The fruit of the same plant, when transferred to a different soil, loses its peculiar characteristics; thus one and the same vine produces Hock upon the Rhine, Bucellas in Portugal, and Sercial at Madeira. It has been found that vines from Germany, France, Portugal, and Spain, transplanted to the Cape of Good Hope and Australia, have in no one instance produced wine assimilating to the peculiarities of the original plant; and no European vine has hitherto succeeded, when transplanted to the United States, although wine is made at Cincinnati from American grapes.

The finest known wines are the produce of soils the combination and proportions of whose ingredients are extremely rare and exceptional; and, co-operating with these, they require the agency of peculiar degrees of light, moisture, and heat. The richest wines of France, Italy, Hungary, Madeira, and Teneriffe, are grown on the sites of extinct volcanoes. The district of Xeres, which has so long supplied us with sherry, is mapped out so accurately by the line of its peculiar soil, that its dimensions are known by the acre.

The vine which produces Port on the hills above the Douro, yields a totally different wine in the vicinity of the Tagus. The wine district of the Rhingau, between Mayence and Rudesheim, is but nine miles in length, by half as much

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broad. The south side of a single hill produces Johannisberg, and Steinberg is the vineyard of a suppressed monastery.

The numerous wines of Burgundy and the Garonne take their names respectively from circumscribed spots; and so narrow and apparently capricious are their respective limits, that a ditch divides portions which from time immemorial have been sought with avidity, from others which in the market will bring uniformly but one-fifth the price.[1] The costly Clos Vougeot grows in a farm of eighty acres; Romanée Conti is but six and a half; and the famous Mont Rachet, of the Cote d'Or, is distinguished into three classes, of which one sells at one-third less than the other two; "yet these qualities are produced from vineyards only separated from one another by a footpath; they have the same aspect, and apparently the same soil, in which the same vines are cultivated, and managed in precisely the same manner.[2] One small valley in Madeira alone produces the finest Malmsey.

Art and horticultural science have been applied to extend the limits thus circumscribed by nature; but with such unsatisfactory results that, as a general rule, it may be stated that the higher class wine of any known district has not been successfully reproduced beyond it. The red wines of Portugal grown in the Alto Douro can no more be made

[1] The produce of the celebrated vineyard of Lafitte, near Bourdeaux, for the year 1848, was sold at 4000 francs per tun, while the wines of the immediate neighbourhood realized only 200 francs. I am informed that the proprietor of a vineyard, which is only separated from that of Lafitte by a narrow gulley, a few years since expended large sums of money in endeavouring by improved cultivation to assimilate his wines to those of Lafitte. To some extent he improved the quality; but the wines never approached the peculiar character of the Lafitte, while the expense incurred was so enormous that the enterprising proprietor was ruined.

[2] Henderson on Wines, p.167.

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in the adjoining provinces of the Minho or Beira, than the white wines of Spain could be successfully imitated on the Rhine.

Even the attempt to increase the quantity produced on the same area, by improved cultivation, has, in many instances, been attended with so much detriment to the character and quality of the wine, that it has been necessarily abandoned. The vineyard of the Clos de Vougeot belonged originally to a convent; and when, after the first revolution in France, it came into the hands of private individuals, they endeavoured to enlarge the produce by manuring the vines; but they so destroyed the flavour and delicacy of the wine, that they were obliged to return to the old system, and its character was eventually recovered.[1]

The commission appointed by the National Assembly at Paris, in 1849, to investigate the state of the wine trade, have recorded in their Report, that the extension of cultivation throughout the empire during the last thirty or forty years had been followed by a general *lowering of the quality of the wine,* and a correspondent reduction in its value—and this, they state, has been the case, more especially as regards the *medium* description. More vineyards have been planted and more wine has been produced, but what the vintages have gained in quantity the wine has lost in character,—"C'est un fait notoire, que généralement (a parte les plants de premier choix) *la vigne a dégéneré en France* qu'elle a perdu en délicatesse une partie de ce qu'on lui a fait gagner en fécondité; et que l'adoption des nouvelles méthodes de culture, l'invasion des races communes, l'abus des fumures et des engrais n'ont multiplié ses fruits qu'en altérant leur primitive saveur."[2]

[1] *House of Lords' Committee,* 1821. *Evidence* of M. Le Tavernier.
[2] *Enquête Legislative. Rapport,* p. 113.

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With these well established facts before us, it becomes essential to ascertain to what extent the present supply derived from the principal producing countries of the world is capable of extension, so as to meet so greatly increased a demand as is now contemplated. Putting aside, then, as chimerical, the estimates of an increase of revenue to either *six millions sterling*, or *three millions* per annum, it will be sufficient to inquire whether, for the purpose of merely replacing the present amount of 1,800,000*l.* it would be practicable to obtain the quantities of wine required, of a quality acceptable to the English palate.[1]

I.—Portugal.

Taking first in order the wines of Portugal, our annual consumption of Port wine is at present about 2,500,000 gallons; and, to recover at a one-shilling duty the same amount as is now collected at *5s. 9d.*, the consumption must be multiplied nearly six-fold, say to 15,000,000 gallons.

But Port wine is the produce of a single, well-defined district in the north of Portugal, extending eight leagues West and East, from the Serra do Marão (an elevation of 4,400 feet above the level of the sea) to the Quinta da Baleira, near San Joao da Pesqueira, and four leagues north and south, between Villa Real and Lamego.[2] The return of the vintages in this area, known as the Alto Douro, from 1843 to 1851, shows the average production of qualities fit for use to be, in ordinary years, 63,568 pipes: in addition

[1] A calculation as to the probable supply of good wine from all quarters, will be found in Mr. Barnes' evidence (6479, 6481, etc.), before the *Wine Duties Committee.*

[2] See a paper in the Transactions of the Royal Society, by Joseph James Forrester, Esq., on the *Vine Disease* in the *Port Wine Districts of the Alto Douro*, in April, 1854.

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to which there are 20,633 pipes of refuse fit only for distillation; in all 84,211.

It is necessary here to explain, that previous to the reform which took place in the constitution of the Portuguese corporation, known as the "*Oporto Wine Company*," in 1852, the total produce of the vineyards of the Alto Douro was divided into "first, second, and third qualities," and "refuse." Of the first quality, a quantity varying at the arbitrary will of the government was permitted for exportation to Europe; the remainder and all the second quality were reserved for exportation to America and elsewhere, whilst the third and the "refuse" might be consumed in Portugal, or distilled into brandy. The portion reserved for Great Britain was subject to an export duty and other burthens, varying from 6*l.* to 7*l.* 10*s.* per pipe. In September, 1852, a provisional decree, which afterwards became law, was promulgated by the Portuguese government, reducing the export charges by nearly 3*l.* a pipe, abolishing the previous distinction between first and second qualities, and separating the vintage into but two classes, the *first* "for export" to all parts of the world, and the *second* for consumption in Portugal. The following particulars of the vintage in the Alto Douro, from 1843 to 1851, is from the returns of the provadores or official tasters, of the *Oporto Company*.

NUMBER OF PIPES OF WINE, PRODUCE OF THE PORT VINTAGES IN THE ALTO DOURO.

	1843.	1844.	1845.	1846.	1847.	1848.	1849.	1850.	1851.
1st. Quality.	18,002	21,338	6,565	35,801	38,214½	25,721	12,450	34,226	41,403½
2nd. do.	15,720	12,754	10,162	18,101½	18,708½	21,843½	10,909	18,908	18,472½
3rd. do.	17,160	15,643	16,127	29,384	24,448	36,998½	14,239	19,864	19,257
Refuse . .	21,580	16,931	37,322	19,471½	10,356½	22,552	30,030	12,346	14,990½
TOTALS .	72,462	66,666	70,176	102,758	91,727½	107,115	67,628	85,344	94,123½
Qualified for Exportation to Europe in same years.	12,000	14,000	5,000	20,000	18,000	7,000	7,000	25,000	20,000

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The return continued in its altered form after the changes of September, 1852, which applied to the vintage of that year, exhibits the following result:—

	Vintage. 1852	Vintage. 1853	Vintage. 1854
	Pipes.	Pipes.	Pipes.
For Exportation	35,833	49,742	35,190
For Consumption	56,217	20,982	12,058
Total	92,050	70,724	47,248

The cause of the striking deficiency in the two last years, during which the vintage has fallen off nearly one-half (from 92,500 pipes to 47,248), has been the destruction of the grapes, by the formidable *vine disease*, which has recently afflicted Portugal, and threatens serious destruction to the vineyards of the Alto Douro. The consequence has been a rise in the price of wine at Oporto, of from 200 to 400 per cent;—a convincing proof that the export and consumption of Portugal have been nearly equal to its production; and that it has not been the practice of late years to keep large stocks of wine in that country.

Treating the recent vintages, however, as altogether exceptional, and regarding the returns of the previous period as representing fairly the ordinary produce of the Alto Douro, the annual growth of Port wine may be set down at 84,211 pipes. It is always understood that this includes about 3000 pipes of wholesome red wine, grown beyond the legalized district; but of such quality as to be surreptitiously introduced and brought to market as "Port." A very considerable quantity of what is technically called "green" wine is also grown in the same district, and even within the legal line of demarcation; but it is too coarse for exportation, and is retained for distillation and consumption at home.

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Assuming, then, the entire produce of the Alto Douro, *refuse included*, at the possible extent of the export, say—

	Gallons.	Gallons.
84,211 pipes of 115 gallons each		9,684,265
Deduct for loss, leakage, and evaporation, 20 per cent - - - -	1,936,853	
And for export to all other countries	1,220,100	
		3,156,953
There remains for the supply of Great Britain - - -		6,527,312

This does not leave a single gallon for distillation or the home consumption of Portugal, and yet these are most important items. The annual consumption of the city of Oporto alone is stated officially to be 18,000 pipes which pay the *octroi*, but as the facilities for smuggling are considerable, the quantity really consumed in the city is said to be nearer 30,000,[1] and the quantity required for distillation may be inferred from the fact, that the produce of brandy in the Alto Douro, and its immediate vicinity, in 1853, was 10,523 pipes, seven pipes of wine being required to make one of brandy.

But whilst it is admitted on all hands, that the supply of *Port wine* itself cannot be expected greatly, if at all, to exceed the above estimate, the north of Portugal produces largely other varieties so nearly approaching the characteristics of Port, that those who look to their introduction under a one shilling duty, are sanguine, that a quantity can be found sufficient to meet the entire of the anticipated demand from Great Britain.

But if the quality of these wines be such as has been represented, there are two circumstances in connexion with them, which seem to require explanation—the first is

[1] *House of Commons Committee.* Document at p. 63, sec. 14.

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that they are not imported here at the present time in competition with Port; although their first cost is said to be one-fourth in comparison. The *second* is, that although low-priced wines are used in England for blending with Port, to increase the quantity and reduce the cost, these cheap wines of Portugal itself are not adapted even to that purpose, but give way to importations of light red wines from France,[1] Spain,[2] Sicily,[3] and even the Cape.[4]

Red wine, of good character, is undoubtedly grown largely in the vicinity of Figueira, and sometimes in peculiar years, when prices have ruled high on the Douro, shipments have taken place from that port and from Aveiro.[5] But it is a curious fact, that whilst taxes and absurd restrictions were imposed on wines exported from Oporto, and *no duty* and *no restriction* was at any time placed on wine shipped either at Aveiro or Figueira, still the wines of their districts were too poor to maintain a position in the English market, and their importation ceased altogether notwithstanding their low cost.[6]

[1] *House of Commons Committee.* FORRESTER, 270, etc.
[2] *Ibid.* SHAW, 1216.
[3] *Ibid.* FORRESTER, 230, etc.
[4] *Ibid.* W. E. TUKE.
[5] *Ibid.* ROBSON and others, 4453.
[6] The following is an account of wines exported from Aveiro to Great Britain, from 1832 to 1852:—

	Pipes.		Pipes.		Pipes.
1832 -	326	1839 -	Nil.	1846 -	107
*1833 -	1744	1840 -	147	1847 -	388
*1834 -	1383	1841 -	Nil.	1848 -	Nil.
1835 -	936	1842 -	„	1849 -	„
1836 -	52	1843 -	„	1850 -	„
1837 -	Nil.	1844 -	4	1851 -	„
1838 -	„	1845 -	Nil.	1852 -	„

* In 1832 and 1833 the exportation from Oporto was much reduced, and this arose from the civil war, which continued over a portion of 1834; hence the necessity of the shipments in those years *vid* Aveiro.

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But Portugal, in addition to port wine and its congeners, yields a variety of other wines of a sound and good character; and at one time England consumed, though never very largely, the white wines of Lisbon and Bucellas, and the red wines of the Minho and Beira; but the taste for them changed—it was transferred to the drier and stronger-bodied wines of Spain, and their importation came to an end.

And here again it must be observed, that although, as already stated, the vicious policy of the Oporto Company placed restrictions on the shipment of port wine from Oporto to England, and loaded it with export charges equal to 6*l.* a pipe, *no limitation* was ever placed on the exportation of the other red wines of the surrounding districts, nor on the white wines of Lisbon and its vicinity. The decay of the trade, therefore, was not ascribable to fiscal obstructions; and it may fairly be inferred, that had the taste for light wines at moderate prices prevailed in this country, Portugal would have continued her supplies from the Minho, *viâ* Vianna, where—as at Aveiro, Figueira, and Lisbon—no restriction prevailed or export duty was levied.

It was stated in the Committee of 1852, by the agent in this country for the sale of some of these light wines of Portugal, that they are now sparingly introduced, at a first cost, including duty, of 20 shillings a dozen, and that adding 50 per cent. for merchant's profit, they could be sold on the same terms as good sherry, that is, for 30 shillings a dozen. This seems to require explanation. If these wines be of the *quality* stated, their first cost *less* than that of sherry, and the duty on both the *same*, what are the causes that render them unable to sustain a competition, on which they enter under circumstances so peculiarly favourable, unless it be that the taste of the people of England does not now ac-

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commodate itself to their flavour, notwithstanding the lowness of their price.[1]

Presuming, however, the taste for these wines to be only dormant and not extinct, and that their sale has been, as alleged, paralysed under the influence of high duties in England, but capable of revival on their reduction; and presuming that a demand could, in like manner, be created for Colares, and the better class of the inferior red wines of Portugal, it may be assumed that on a moderate calculation a supply equal to 1,680,000 gallons could be obtained of the former,[2] and that the import of the latter might be restored even to a greater amount than the ordinary exports at a former period, say 320,000 gallons, or 2,000,000 gallons of both white wine and red.

Adding, then, this quantity to the 84,211 pipes of port, obtainable from the Alto Douro, it follows that we might draw from Portugal a supply equal to 8,500,000 gallons of all sorts, more or less suited to the taste of this country. It is possible that in insulated places there may exist growths of wine to which notice has not hitherto been favourably directed; but at the present moment, 8,500,000 gallons appears to be the utmost quantity on which we could safely calculate to meet a consumption increased to 15,000,000 of port wine alone, exclusive of all other varieties.

[1] *House of Commons Committee.* Evidence of Mr. OLIVEIRA, 1585. This gentleman stated that Tojal and other light Portuguese wines, under a duty of 1*s.* per gallon, could be imported into this country and sold for 6*s.* or 8*s.* per dozen (1584). It is difficult to reconcile this calculation with a statement previously made (1548), that their first cost, including the present duty of 5*s.* 9*d.*, is 20*s.* a dozen; and, that adding merchants' profit, they might now be sold for 30*s.* Deducting the difference between a 1*s.* and a 5*s.* 9*d.* duty (4*s.* 9*d.* a gallon, or 9*s.* 6*d.* a dozen), this would bring Mr. Oliveira's calculation to 20*s.* 6*d.* instead of 6*s.* a dozen, including his merchant's profit, or 10*s.* 6*d.* *without profit whatsoever.*

[2] *Board of Trade Foreign Returns*, 1842, p. 19.

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As to the future there can be very little doubt, that as the soil suitable to the vine is by no means fully covered by it in Portugal, cultivation, if the impulse were given, might be largely extended there; and although port wine would admit of no expansion, still the general production might be augmented of a quality fit for export to Great Britain. But such an extension must, under any circumstances, be more or less experimental; and as the vine will not yield a vintage under four or five years' culture, and two or three years more must be allowed to prepare the wine for market, the Chancellor of the Exchequer would probably consider it prudent to await the result of the trial, before consenting to part with so large an amount of revenue.

II.—Spain.

Spain supplies us with wine to an extent greater than Portugal. The taste for her produce has for the last thirty years been steadily increasing, and about 1840 the consumption attained an average of 2,500,000 gallons. It has risen to 2,741,230 gallons in 1854.

The consumption of sherry in the United States is rapidly extending; it was upwards of 800,000 gallons in 1853, being more than double the quantity imported in 1852, and Russia in the same year took 444,537 gallons.

This increasing demand in other countries supplies an explanation of the increasing price of sherry in Spain, as well as of the efforts which have been made of late years to introduce Sicilian Marsala into England, as a substitute for its lower qualities.

To meet the anticipated demand in Great Britain under a 1*s.* duty, it would be necessary that our importation should be increased to 16,000,000 gallons per annum.

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Mr. Porter,[1] in his evidence, stated the produce of Andalusia to be 40,000,000 gallons. But he did not give his authority, and the estimate would appear to be incorrect, as it is not reconcileable with a return published by the Board of Trade,[2] which shows the produce of—

	Galls.
Xeres de la Frontera to be - -	3,578,947
Puerto Santa Maria - - -	1,073,684
Rota - - - - - -	63,167
St. Lucar - - - - -	1,470,568
	6,186,366

This latter calculation is corroborated by the evidence of Dr. Gorman, a gentleman of large experience, before the Committee of 1852, who makes the gross production of Xeres and Saint Mary (25,000 acres, at four butts per acre) equal to 5,647,860 gallons.

Dr. Gorman's estimate is in turn sustained by an official statement of the total quantity of sherry exported in each of the following years:—

	Butts.
1850 - - -	42,572
1851 - - -	38,574
1852 - - -	37,054
1853 - - -	53,358
1854 - - -	52,746

At 108 gallons to a butt, the exports of 1854 amounted to 5,696,568 gallons. But taking the larger estimate, and deducting the smallest amount for loss, breakage, and evaporation, which is very great in wine kept to the age at

[1] *House of Commons Committee.* Evidence 3757.
[2] *Tables of Revenue,* etc. Sup. Part. xiv. p. 270.

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which sherry is ordinarily shipped, the quantity available for exportation may be taken at 5,000,000 gallons.

From this must be deducted the shipments to North and South America, to Russia and Northern Europe, equal to 1,500,000 gallons, leaving 3,500,000 gallons of sherry available for England. *This calculation is made without leaving a single gallon for distillation or home consumption.*

There are, however, other wines, the produce of Spain, small quantities of which make their way into the English market. They are chiefly the growth of Malaga and the south-eastern provinces. Valencia and Catalonia also produce wines of a character which formerly obtained a certain amount of favour here, but which have long since ceased to be imported, with the exception of Benecarlos, which is quietly introduced for mixing with Port. Supposing, under any new influences, the trade in these latter wines to be hereafter revived, it is perhaps not too low an estimate to say, that our imports from these places might equal our present imports from all the rest of Spain—about 2,500,000 gallons. These, added to 3,500,000 gallons of sherry, would give us 6,000,000 gallons from Spain of wine *of all sorts*, to meet a sudden demand for 16,000,000 of sherry alone.

Like Portugal, Spain produces an astonishing quantity of wine of other descriptions, different from those suitable to the English market. Mr. Porter estimates it at 120,000,000 gallons—good, passable, and bad; but the testimony is concurrent, that except in Andalusia and a few other very minor localities, its manufacture is so imperfect, its qualities so peculiar, and its flavour so extraordinary, from carelessness, dirt, and other causes, that in the present state of taste in Great Britain, it is not presentable in this market. Dr. Gorman says,[1] that none of the wines of Spain come to

[1] *House of Commons Committee.* Evidence of Dr. GORMAN, 5717 to 5723.

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Great Britain in any other than an adulterated and artificial state. "No natural sherry comes to this country; no wine-house will send it; the article you get is a mixed article: if they gave you the natural produce of Xeres it would not suit you; in all probability, you would say it was an inferior wine: our taste is artificial, because we are not a wine-drinking people. If your tastes were directed to natural wines, Spain alone could supply this country with hundreds of thousands of butts of beautiful choice wines, which are not known in this market. They do not come here: first, *because you would not drink them;* secondly, because they *cannot come*, owing to the position of the wine-growing countries. There are no cross-roads in Spain, no coopers, no casks, and the best wine-districts are 150 to 200 miles from the seaport towns. What comes to this country from remote places must come in skins, which communicate a nasty taste to the wine."

No doubt in process of time the improved prosperity of Spain will correct all these disadvantages of her wine trade, derived from the habits of the people, and the absence of convenience and conveyance; but meanwhile, any calculation of a revenue to be hereafter drawn from an article which as yet cannot be brought to market, and which "would not be drunk" if it could, must necessarily be contingent and certainly remote.

III.—Sicily.

The wine next in importance to Port and Sherry, and that which presents the next largest proportion in the returns of consumption, is Sicilian Marsala.

It is indicative of the prevailing taste and its influence, that this wine owes the share of favour shown to it, to its *resemblance to ordinary sherry;* and although it wants the peculiar flavour of the finer descriptions of the latter, still

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Marsala is a wholesome, and, as it is technically described in the trade, a "clean" wine. For this reason I am inclined to believe that in the event of a reduction of the duty, Sicily is of all others the country most likely to benefit by the change, and to send an increased export of her white wine to England; although, hitherto its consumption has scarcely exceeded 500,000 gallons, and of late years it has fallen below 400,000.[1] Its characteristics approach so nearly to the wines we are most familiar with, that Marsala has already overcome the prejudice which so effectually obstructs the reception of a "new" wine in England, and once established in popular favour, I apprehend less difficulty will be found than in the case of almost any other wine to extend its consumption.

There are no Sicilian statistics to afford a correct idea of the extent to which Marsala might be obtained of a quality fit for this market; but from private information I am assured that, for several years past, the shipments from Sicily to all parts of the world have been about 12,000 pipes,[2] but that the cultivation may be greatly increased, as it has been ascertained that the soil prevails extensively in which it has heretofore been successfully grown. In corroboration of this, I find, by a recent letter from Marsala,

[1] The quantity of Marsala entered for Home consumption was, in

	Galls.		Galls.
1850 - -	395,611	1853 - -	352,306
1851 - -	366,727	1854 - -	323,681
1852 - -	355,858		

[2] I have seen a trade circular of 1853, which says, "The shipments from Marsala, during the year 1852, to all parts, were 12,434 pipes, being an increase, over the year 1851, of 1785 pipes. This increase, however, is exclusively in shipments to Mediterranean ports and to Russia; the quantity shipped to England and America having fallen off to some extent during the last three years. Prices of wines in Sicily have advanced considerably, and a further rise is expected."

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that the export of 1853 amounted to 23,047 pipes, equal to 2,143,371 gallons.

Under the system proposed of nominal duties, the quota to be supplied by Sicily to make up the newly stimulated consumption, must be six times the present quantity, or about 2,400,000 gallons per annum, an amount that would more than absorb the entire exports to all parts of the world at the present date.[1]

Presuming, however, that within a few years the cultivation, urged forward under the influence of rising prices, might be extended to double the present area, and assuming, for the purpose of the present enquiry, that England might absorb the *whole* of the increased produce, in addition to the present importations, we might then hope to draw from Sicily a supply of wine nearly equal to that which we now receive from Portugal or Spain.

Looking then to these three countries, Portugal, Spain, and Sicily, which furnish at present 86 per cent. of our consumption, and estimating the possible extension of supply to meet a demand increased to six times the present amount, the result is as follows:—

QUANTITY PROCURABLE.	Gallons.	QUANTITY REQUIRED.	Gallons.
From Portugal—Port wines	6,527,000	From Portugal	15,000,000
Other sorts	2,000,000	Spain	16,000,000
„ Spain—Sherry - -	3,500,000	„ Sicily	2,400,000
Other sorts	2,500,000	„ France and elsewhere	2,600,000
„ Sicily—Marsala - -	2,500,000		36,000,000
	16,027,000	Deduct	16,027,000
		Deficiency	19,973,000

[1] Sicily produces red wine, but of a very coarse quality. One witness, Mr. Tuke, stated that being encouraged by the increasing

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The deficiency of nearly 20,000,000 gallons, seeing it cannot be obtained from these sources, nor of the class of wines to which we have been hitherto accustomed to resort, must, of necessity, be sought for from France, Germany, Italy, the Cape, or other countries whose produce has not as yet been popularly known in Great Britain. From all these places taken together, the gross importation of wine in 1854 was under *one million* gallons; and looking to these severally, the prospect is not encouraging of multiplying that supply twenty-fold of a quality adapted to the wants of the English consumer.

IV.—The Cape of Good Hope.

From the Cape, our importations have been decreasing year by year since 1825. Up to that period a fictitious demand for this cheap colonial wine was created by the excessive duties on foreign growths, which paid 13*s.* 8*d.* and 9*s.* 1¼*d.* a gallon, whilst Cape was admitted at 3*s.* and 2*s.* 5*d.* Under this artificial stimulus the consumption rose to 670,000 gallons in 1825; but after the reduction of the duties on foreign wine in that year, and subsequently in 1831, it declined to

456,773	in	1840
357,793	,,	1845
246,132	,,	1850
234,672	,,	1851
242,805	,,	1852
182,322	,,	1853
275,382	,,	1854

price of Oporto wine in England, to believe that these Sicilian red wines might successfully be introduced as a substitute for it, at a low price, he made the attempt by importing lately 600 pipes at but 4*l.* a pipe, which he hoped to be able to sell in substitution for port, but it turned out that after having been kept in bond for upwards of a year, and offered for sale at the end of that period, it was bought in at 2*l.* 17*s.* 6*d.* a pipe (see Evidence 971, 3979).

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The history of the trade in Cape wines is an illustration of the fact, that in the absence of those qualities which consort with the taste of this country, *mere cheapness* cannot force a wine into favour, or maintain it in uniform demand.

The existence of a discriminatory duty on Cape wine at the present moment, in the face of a declining demand, serves no other purpose than to keep up the supply of an ingredient for adulteration,[1] and its decreasing importation shows how little it is sought after, even for this base use. No increase in its legitimate consumption is likely to follow a reduction of the duty to one shilling a gallon.

V.—Madeira and the Canaries.

Madeira is another country from which, unfortunately, no increase of supply can reasonably be expected. Its consumption in this country has always been small. The highest point it has attained since 1814 was 400,476 gallons, in 1821. It has since declined gradually to a very low quantity.

300,295	gallons in	1827
217,138	,,	1830
139,422	,,	1835
112,555	,,	1840
102,745	,,	1845
70,360	,,	1851
82,064	,,	1852
73,447	,,	1853
42,874	,,	1854

The total produce of the island in former years has been

[1] Cape wine is also used in the manufacture of what are called "British Wines," of some of which it forms the basis.—5610, 5615.

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estimated at 20,000 to 25,000 pipes, equal to 1,950,000 gallons; but not only does the above table prove the departing taste for the wine in this country, but even its growth has lately received a formidable check by the sudden destruction of the vines by blight, to such an extent that it is even yet doubtful whether Madeira may not cease altogether to be a wine-producing country.

From the *Azores* and *Canaries*, which send us respectively 131 gallons and 15,928, it would be idle to speculate on any large supply.

VI.—Germany.

If the question of supply turned on quantity alone, the resources of Germany are so unbounded as to enable her to furnish wine for the consumption of the civilised world. Bavaria, Wurtemburgh, and Baden, each produce wine in the utmost abundance; Prussia and Nassau supply us with Rhenish and sparkling Moselle; Hungary has been ever famed for Tokay and vins de liqueur; the empire of Austria alone produces annually 500,000,000 gallons, chiefly of white wine, and the rest of Germany above 45,000,000 more.

The cheapness of these wines is so extreme, that their value is frequently lower than that of the cask which contains them; but so inferior is their quality, that *Germany imports for its own use a larger quantity of wine of all sorts than she exports to all the rest of the world.* Our own consumption of her wines has rarely reached 60,000 gallons in any recent year, being something under one hundredth part of our import; and it may safely be said, looking to the prevailing taste of these countries, that we have no prospect of obtaining from Germany any largely increased supplies.

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VII.—Italy.

Italy is another country which produces wine in profusion, but from which we in England import none. The explanation is to be found not alone in the fact, that the quality of the Italian vintages differs so widely from that on which our tastes have been formed, that they would fail to find consumption among us; but also in the circumstance that however delicious their flavour at the place of growth they are of too delicate a nature to bear carriage to any distance. The agreeable wines of Naples and Capri are scarcely procurable even at Rome; those of the Roman States are incapable of being carried with safety to Florence; and the light ones of Tuscany are not to be had in Sardinia. Under these circumstances an entire change must take place in the process of the vintage, as well as in the characteristics of the wine, before the produce of Italy can hope for any extensive demand in the United Kingdom.

VIII.—France.

In this admitted inability to obtain from other sources an increased supply of our accustomed wines equivalent to the anticipated demand, or of others of a quality corresponding or approaching to them; the country to which all eyes are turned to make good the deficiency is France.[1] Even from this quarter, it is admitted that little or no increase is to be hoped for of the *finer* descriptions, the produce of Burgundy, Champagne, and the Bordelais, since Nature herself has fixed an impassable limit to their production;—but confidence is inspired by the fact that France produces

[1] Much valuable information on the production and capabilities of France will be found in the elaborate report of Sir John Bowring on the Commercial Relations between France and Great Britain.—Silks and Wines. 1835.

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annually so vast a profusion of wine, that it is estimated at no less than 924,000,000 gallons.

Le Noir, in his treatise on the culture of the vine in France says, that one-sixth of the produce may be called more or less *good*—another sixth is passable—a third can be drunk without absolute disgust—and the remaining three comprise all grades between bad and detestable.[1]

Out of this vast variety of growths, it is hoped that a considerable number must be found suitable to the taste and wants of the United Kingdom.

The average value of the wine crop of France in ordinary years is estimated at *sixpence halfpenny* per gallon,[2] but the quantity deserving the name of wine becomes greatly reduced, when distinguished in proportional divisions of good, bad, and indifferent.

From this vast production, it is hoped, in the event of the reduction of the duty to one shilling, although even at that ratio the rich and highly-flavoured wines of France could not be obtained in much greater quantity than at present, that an importation would arise of medium and ordinary qualities chiefly from the south and south-east of France, from the Rhone and the Pyrenees, to an extent without precedent; and such as would speedily, if not immediately, satisfy the largest demands of the United Kingdom, and replace, if it does not double the amount of revenue surrendered.

There are, however, grounds for questioning the soundness of this conclusion.[3] It must be remembered that the

[1] Le Noir. *Traité de la Culture de la Vigne*, p. 593.

[2] Sir John Bowring's Report, p. 95.

[3] A French merchant, M. Maire, a very extensive importer of French wines, who was examined before the Committee of 1852, says, the proportion of wine of a quality likely to be consumed in this country, which France is capable of producing, "is another very great and difficult question to answer. As far as my know-

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prevailing taste in England has always been for loaded rather than for lighter wines; that for the last twenty-seven years, under an equal duty of *5s.* 6*d.* and *5s.* 9*d.* upon each, we have rejected the latter at a lower first-cost to take the former at a higher; and that as yet neither argument nor experience has been so convincing or demonstrative as to lead to the belief that under a uniform duty of 1*s.*, the same result would not continue to be exhibited; and that the inducement would not still remain, to take the full-bodied wines rather than the light and acidulous beverages of France.

From Bourdeaux, it is well-known that little or no increase is to be looked for of claret, or the more generous wines of the Gironde. The strong wines of Burgundy have long since ceased to be brought to England, among other causes, from their inability to bear the sea-voyage; and even in France their use has been gradually declining from a similar reason. They are easily injured by removal; and a damp cellar, or even the agitation occasioned by the rolling of a carriage along the street is sometimes sufficient to turn them sour.[1] The produce of Champagne does not enter into calculation; and on the whole, the portion of France which is most relied on to meet the newly created demand is

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ledge goes, I do not think we produce such wines as would procure between the two countries a very large increase of trade" (2079, 2080). This gentleman's evidence is curious as to his observation, during twenty years' residence in England, of our taste for French wine. He thinks the lower orders in this country will not give up beer to take light wine (2093, 2097, 2112).

[1] "Pour les vins fins de Bourgogne on n'en consomme presque plus. Quelques particuliers en font venir encore, mais vous en trouveriez très-peu dans le commerce de Paris . . . . . Ils sont très-sujets à maladies. Ils passent quelquefois à l'amertume si on les place dans des caves humides, ou bien dans celles où le mouvement de la rue se fait un peu sentir."—M. CASTERAT. *Enquête Legislative* sur Boissons, vol. i. p. 13.

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the district of Rousillon, including the departments of the *Pyrenées Orientales* and *Herault*; whence, of late years, the Masdeu, or spurious port, and Picardan for adulterating Sherry have been imported into England. The vine on this northern side of the Pyrenees seems to participate in the character of the vintages of Portugal and Spain on their southern aspect; and the similarity has suggested the attempt to obtain a place for them in the English market; but failing to establish them in public favour, they have been gradually withdrawn from consumption under their own name, but continue to be introduced for the purpose of "*blending*" with other wines more familiar and popular.

Very ample details of those endeavours to bring Masdeu into use in this country, were given by some wine-merchants of experience, who were examined as witnesses by the committee of the House of Commons in 1852.[1] The attempt was first made as a substitute for Port wine, at a moment when the exports were interrupted during the the siege of Oporto in 1832; it was taken a little at first, but it obtained no permanent footing, and soon ceased to sell for domestic use.

Those who have travelled in the South of France, pleased with the abundance of its ordinary wines, and the lowness of their cost, and amused by the novelty of drinking them on the place of growth, frequently return with an impression in their favour, and a supply for future use. But whether it be that they overlook the difference between tasting these low wines at home and under the charming climate in which they ripen, or whether the change which they perceive in their flavour is the result of a sea voyage, the taste proves but transient; their guests do not approve of the new wine; the fancy is soon satisfied—the adventure is

[1] See Evidence of Mr. SELBY, Mr. TROWER, Mr. HART, Mr. REDDING, Mr. REAY, etc.

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not repeated—and the traveller relapses into his accustomed round of stronger wines.

The evidence taken by the committee of 1852, abounds in examples of the difficulty before adverted to of introducing a new wine, especially of a light and thin description, into use in the United Kingdom; and the most striking illustrations have been drawn from the wines of France. It was attested by some merchants of large experience, that *every attempt made within the last half century to introduce a new wine of this character into use in these countries, has been an almost total failure;* although the experiment has been made with sound and pure wines at a cost greatly below the prevailing prices of Port and Sherry.

One gentleman, Mr. Gassiot,[1] stated, that in 1825, on the reduction which then took place in the duty, he, firmly relying on the effect of that measure, in leading to a consumption of light wines, imported low-priced wines from France, Figueiras and Colares from Portugal, Spanish red wine from Barcelona, and others from Italy and Sicily; but the entire speculation ended in failure and loss.

Mr. Maxwell,[2] another extensive importer, stated, that in 1841, his house had made a large importation of light French wines on speculation; they were sent to Calais, "after being a long while in the Docks, thinking that as the English would not drink them, the French would; but it was a total loss; and the importers did not even get the price of the casks."

Mr. Carbonell tried to bring Masdeu into use, but failed,[3] and numerous other examples are recorded in the Evidence, each singularly unsuccessful, the taste of this country

[1] Evidence 697, etc.
[2] Evidence 3185, etc.
[3] Evidence 1970, etc.

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hitherto being decidedly averse from all but wines of high flavours, full body, and strong spirituous character.[1]

SIR JOHN BOWRING, who investigated this subject with much care and industry, in 1834, as a government commissioner, records in his Report on the wine trade of France, the "great variety of opinions" which he "found to exist as to the increased consumption in the United Kingdom, which would follow a diminution of duties on the lower qualities of French wines."[2]

"In France generally," he says, at that time, "the notion prevailed that an enormous augmentation of demand would follow any considerable reduction of duty," and that it "would bring into our market the strong-bodied wines of the Rhone and the south-eastern provinces." But these hopes and expectations were based on the adoption, by Great Britain, of an *ad valorem* duty, which all parties now pronounce impracticable.

In Great Britain, on the contrary, he found opinion very unsettled as to any great increase likely to arise in the demand for light wines under diminished duties. In Scotland he found "a considerable difference of opinion as to their probable effect on consumption: several persons of the leading houses in the wine trade apprehended that no price, however low, would create a demand for the ordinary classes of French wines, while the very superior would be consumed by the opulent, whatever their price might be. Some of the most eminent wine merchants mentioned that they had made several attempts to introduce new qualities of French wines, but with no success, and that re-exportation to Hamburg or Holland had been the result. But others asserted, that some of the lower growths of Claret

[1] Evidence. Mr. WHITE 1442, 1474. Mason 2175. Hart 2956.
[2] Sir JOHN BOWRING'S Report, p. 109.

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had come into demand; and a decided expectation was then expressed of a considerable extension of that demand.[1]

From Ireland, Sir John Bowring expected no great demand; and in England, although the reductions of 1831 had slightly increased consumption, and some letters spoke confidently of a great augmentation if the lower wines were let in at a low duty; still, "other communications left a doubt whether even a considerable reduction in cost would be sufficient to restore the ancient taste" for French wines. Sir John quotes, in the Appendix to his Report, a letter of "an eminent Scotch importer," to which he attaches value; the writer says: "Expectations were entertained, that when the duties were equalised, the lower-priced French wines would come into demand; the extent to which they have done so I believe to be a mere trifle. I know that my own house has given this description of wine a fair trial: we have had it at all prices; some of it at a lower price than our port wine, and excellent wine of the kind—sound, well-flavoured, and agreeable. During the few months of summer, some people were induced to try it, and we disposed of a few hogsheads in bottle; but with the exception of the mess of one Dragoon regiment, no one returned a second time for it, and the demand very soon ceased entirely; and from anything that I can see, I do not think that the demand for that description of French wine would be much increased if the duty were taken off altogether."[2]

Still it must not be lost sight of, that these successive attempts between the years 1825 and 1854, have all been made *under the present scale of duties* (*5s.* 6*d.* and *5s.* 9*d.*); and that their failure is not a conclusive reply to the anticipations of those who calculate the probable effects of a re-

[1] Report, p. 110.

[2] Report, pp. 151, 152.

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newed effort on a vastly more extended scale, and under the influence of a duty reduced to 1*s*.

Judging of a trial hitherto unattempted, with a supply of hitherto unknown wines to tempt the appetite — and these offered at a cost so low as to neutralise every scruple on the score of economy; it would be presumptuous to foreclose the argument by pronouncing authoritatively against all probability of a greatly increased introduction of French wine into this country. On the contrary, so far as mere importation is concerned, there is every reason to believe that the full effect of the measure would be an instant introduction of light wines, as an experiment, to such an extent as to flood the market[1] with those readily procurable. But whilst the advocates of reduction are sanguine in their anticipation that these importations would find an eager and uniform sale, those favourable to the present scale of duty appear to be equally convinced, that, as in the former instance in 1825, the demand would not carry off the supply, and that if, contrary to their expectations, any material increase of consumption ensued, it would eventually decline in deference to the recognised taste for stronger wines. A similar opinion was conveyed to the Committee appointed by the House of Lords, in 1821, to enquire into the means "of extending the foreign trade of this country," of which the MARQUIS OF LANSDOWNE was Chairman. Amongst other subjects they investigated the probability of increasing the consumption of French wine, by introducing the *lighter* qualities under a reduced scale of duties; but the evidence they received was so discouraging, that the Committee forebore to recommend the experiment. One witness, Mr. Gowen, in reply to the question, "Whether he conceived that a taste for French wines might be created amongst those who do not now drink them, pro-

[1] Evidence, 2723, 5881, 5882.

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vided they could be brought in at an inferior price?" said —"I should doubt it. The light description of Port wines is considered *too light* for the drinkers in this country; they like stout Port wine, and light Port is stronger than the best descriptions of French wines. I should doubt, therefore, the demand being continued after the novelty had ceased. I should be enabled to sell a larger quantity immediately, but I should doubt its continuing."[1] Even if the new taste could be permanently implanted, there is a very general concurrence of belief, that an interval more or less prolonged must intervene before it could be extensively developed.

As regards French wine in particular, it is a remarkable fact, and one that by no means encourages to the hopes of a very large importation from France, that whilst France produces 924,000,000 gallons of wine, her average exports to all the countries of the world, on an average of the ten years which preceded 1851, when the vine disease began to appear, was but 33,294,889 gallons; and, for the last fifty years, the consumption in England has rarely exceeded 500,000 gallons of which a considerable portion has been Champagne. If the bulk of her vintage were of a class suited to the taste of the rest of mankind, her exports would not be limited to so trifling a part of her produce, and that only of the finer growths.

Bearing in mind the very limited area within which the existence of a suitable climate and soil permits the cultivation of those finer wines to be carried on, looking to the comparatively small supply which is capable of being produced, and the increasing demand, not only from the growing population of the old world, but amongst the 23,000,000 of North American citizens, and the new communities which the discovery of gold is distributing over the coasts

[1] Lords' Committee, 1821, p. 52.

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of the Pacific, and the Continent and Islands of Australia,[1] it is scarcely to be hoped that the reduction of the duty in England will lead to a very largely increased supply of wines *at present* shipped to us by France. And it certainly would be vain to expect that at any gradation of price, however low, the use of French wines of a light class could be so stimulated as to raise the annual consumption from 400,000 gallons to 20,582,000.

[1] The present consumption of wine in Algeria is equal to 9,314,236 gallons of French wine. That of the United States is already equal to the entire imports into Great Britain, and must go on to increase.

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CHAPTER XI.

OPINION IN FRANCE, AS TO THE PROBABLE EFFECTS OF A FURTHER REDUCTION OF THE DUTY, ON THE CONSUMPTION OF WINE IN ENGLAND.

SOME misapprehension appears to exist on the part of the manufacturers of the United Kingdom, as to the feeling in France upon this subject. There is an impression that excessive duties are maintained in the French tariff, against the principal articles of British produce, merely in retaliation for those levied on the importation of wine; and memorials have been presented to the Secretary of State for Foreign Affairs, from those interested in the manufacture of linen in Ireland and Scotland, urging that better terms could be obtained for the admission of their produce into France, were England to reduce her import duty on French wines.

This idea has prevailed, since Sir Robert Peel, in 1842, announced the probability of a more liberal revision of the restrictive tariffs of Spain, Portugal, and France, on which occasion he made use of these words:—"I must say, when we make such reductions on articles imported, we ought to do our utmost to obtain from foreign countries, benefitted thereby, corresponding advantages for England. Nor do I

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wish to diminish the hope of satisfactorily arranging these relaxations with foreign nations, by rashly reducing the amount of duties on articles which must form the basis of negotiation. I do not, therefore, propose any reduction on the amount of duties on brandy or wines."[1]

But although it was quite competent to Sir Robert Peel thus to treat simultaneously with all the great wine-growing countries for a simultaneous reduction of the import duties on their wines and brandy; it would not have been possible for him then, nor is it for us now, to negotiate separately with France for a reduction of duty on her own peculiar produce; as the state of our treaties, and the insertion of the "most favoured nation clause," binds us to give to Portugal, Spain, and Naples, (whether they reduce their own tariffs or not), the benefit of any change which we may make in favour of the wines of France.

It is to be observed also, as regards this suggestion of stipulating with France for reductions in her tariff in favour of English manufactures, on condition of our reducing the present duty on French wines; that the French government, since 1842, have exhibited comparatively little interest on the subject of their *wines*, compared with the anxiety which they have since expressed for further concessions to encourage the importation of their *brandy* into Great Britain.

The desire evinced by France on the subject of wine, when negotiating with Sir Robert Peel in 1841-1842, has since abated, in consequence of a growing conviction that such a measure would only stimulate the consumption of the finer qualities, of which France could not extend her supply; but would fail to excite a demand for the lower

[1] *Speech* of Sir ROBERT PEEL, March 11, 1842.

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descriptions, for which a taste has yet to be created amongst the consumers in this country.[1]

M. MAIRE, a gentleman largely engaged in the French wine trade, who was examined by the Committee of 1852, in answer to an inquiry, whether the French Government would be inclined now to grant us reciprocal advantages for our manufactures, on condition of our reducing the duty on their wines, replied, that he had advised his friends in the French Chambers against such an arrangement. He had "always felt that, whatever concession you might make upon their wines only, and not upon brandies, the relief to the growers of wine would be very small indeed — and that the French Government would not have been warranted, or wise, to grant you corresponding advantages upon any British produce to be introduced into into France; because it would not lead to the increased consumption in this country which they might anticipate or wish."[2]

This feeling on the part of France, at the present moment, is somewhat different from that described by SIR JOHN BOWRING in 1835, when he says he found the conviction prevalent then, that French wines were excluded from the English market by the rigour of our tariff, which, in turn, they believed to be but a reprisal for the prohibitory system of France; which sacrificed the interests of the wine growers of the south to sustain the monopoly of the iron masters and cotton manufacturers in the northern departments. The population of the wine districts were then eager for a

[1] Mr. Redding, who advocates the reduction of the duty to 1*s.*, admits, that even the inferior wines of Bordeaux and Burgundy, though they are consumed in Paris at 6*d.* a bottle, are scarcely palatable to an Englishman.—REDDING, "On Wines," p. 88.

[2] House of Commons Committee. Evidence of M. Maire, 2033, 2035.

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re-adjustment of the French duties upon coal, iron, and yarns; in the hope that it would lead to a corresponding concession on the side of England in relief of French wine, and that under an *ad valorem* duty which would enable them to be drunk at 1*s.* or 2*s.* a bottle, the "strong-bodied wines of the Rhone and the south-eastern provinces" would find their way into the English market.[1]

The change which has since, to some extent, come over public opinion in France upon this subject, is no doubt the result of further experience of the disappointment which followed the reduction of the duty in 1831, combined with a more extended observation as to the well-defined taste in England for strong and highly alcoholised wines.

Almost every experiment made on the wine duties between 1787 and 1831, was undertaken with a view to facilitate the introduction of French wines into England. The reduction by Mr. Pitt, in the former year, was with an expressed design to favour their importation, but it failed to produce that effect; and, as shown in a former passage, the importation of French wine, between 1787 and 1795, fell off from 933,172 gallons in 1788, A.D., to 204,097 gallons in 1794, A.D.

[1] SIR JOHN BOWRING'S Report, p. 103, 110, 112. The opinion of SIR JOHN BOWRING and his colleagues is thus recorded in their report, "after examining a variety of evidence, the English Commissioners have come to the conclusion, that a large consumption of French wine would take place in England, if the duty were regulated at something like *cent. per cent. on value*; and we think there would be little difficulty in classing the wines of France under these heads:—

	Per Gall. s.	d.
Wine not exceeding in value 1,600f. per tun = 24*l.* sterling, on which a duty should be levied of	1	8
Do., not exceeding 1,200f., or 48*l.*	3	4
On all wines above that value the present duty	5	6"

REPORT, p. 113.

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Again, the lowering of the duties by Lord Ripon (1825), resulted in a similar disappointment; the consumption of French wine, so far from increasing, has declined yearly, from 525,579 gallons in 1823, to 308,294 gallons in 1830; 271,661 in 1835; and it has only recently regained the level of 1825;—and that not owing to any newly developed taste for light wine, but to an increasing import of Champagne.

A third, and the most important experiment of the three, was that of equalizing the duties on French and Peninsular wines in 1831; thus annulling the great provision of the Methuen Treaty, which stipulated for a perpetual preference for the wines of Portugal. But under the equalised scale, the wines of Portugal have, in every year since, exhibited an increase, whilst those of France have evinced little or no revival. The consumption was

308,294	gallons	-	-	-	in 1830
271,661	,,	-	-	-	1835
341,841	,,	-	-	-	1840
443,330	,,	-	-	-	1845
340,748	,,	-	-	-	1850
447,556	,,	-	-	-	1851
503,919	,,	-	-	-	1852
560,686	,,	-	-	-	1853
580,567	,,	-	-	-	1854

In 1835, the people of France, somewhat surprised by this decline, were disposed to attribute the failure of the experiment "to the prejudices created by the cholera in 1832 and 1833."[1] But later experience has led the authorities there, and the more intelligent portion of the wine-growers, to ascribe it to more permanent and enduring causes.

The investigation instituted by the Commission appointed

[1] Sir John Bowring's Report, p. 99.

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by the National Assembly in 1849, to inquire into the operation of the taxes on wine, and the general condition of that branch of native industry, led to a very frank expression of opinion, as to the prospect of an increased export to England, on the part both of the wine-growers and of the finance ministers of France. An idea having been expressed, on the sitting of the 20th March, 1850, by M. GRETERIN, *Directeur General des Douanes,* that the duty in England did not prejudice the consumption of French wines of the finest growth; but that if lowered to 50 per cent., *ad valorem,* a considerable increase might be expected in the consumption of the strong-bodied common wines of the south. The President, M. THIERS, interposed with an expression of his own views and experience. He said that when in office, he had found the utmost difficulty in obtaining any concession in favour of French wines in England. He argued as if the Methuen Treaty were still in force, and he reproached the British Government with maintaining it, in order to favour the wines of Portugal, because Portugal, in return, consumed British manufactures. But, he said, whatever opening Great Britain might appear to present for the wines of France, those who had lived in that country must have arrived at the conviction that, in reality, *the people of England have no liking for French wines*—the rich have on their tables the finest Bordeaux, but they exhibit a decided preference for Port and Sherry, and as for the middle classes, they had no taste for the coarse wines of France (vins capiteux); and M. THIERS, from these combined causes, the partial policy of the English Government, and the peculiar taste of the English people, had arrived at the conviction, that there was no hope of any largely-increased demand from the United Kingdom.

M. BOCHER, one of the commissioners, put a question to M. GRETERIN, whether there had not already been in

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England, as well as in Belgium and Holland, a sensible diminution in the duty levied on French wines, and whether this had been followed by a corresponding increase of exportation?

M. GRETERIN, in reply, corrected the error of M. THIERS as to the Methuen Treaty, reminded him that it had been terminated, and the duties equalized in England upon French and all other wines, and this in the mode the most favourable to France; not by raising their wines to her level, but by lowering hers to theirs. Yet no benefit had arisen from the change, and the consumption of French wine remained the same under the lesser tax, as it had been under the previous one of double the amount—"sous le régime d'une taxe presque double de ce qu'elle est aujourd' hui, le chiffre des exportations etait à peu près le même que le chiffre actuel." In like manner, the reduction of the import duty had led to no increased demand either in Belgium or Holland.

This result M. GRETERIN contrasted with the effect produced by Sir Robert Peel's reduction on French brandy, for which a demand had previously existed in England, and of which the export had risen prodigiously in consequence, notwithstanding that the cost exceeded that of British spirit. In like manner, Portuguese and Spanish wines still maintained their supremacy in England, although their price was considerably higher than French—a proof, interposed M. THIERS, "that our brandy can compete successfully with the distilled spirits of Great Britain, but that our wines cannot maintain the struggle against those of Portugal and Spain."[1]

[1] "LE PRÉSIDENT M. THIERS, ... Le pays où nous pourrions véritablement espérer un grand débouché serait l'Angleterre; mais, *quand on a vécu au milieu des Anglais des différentes classes, il est facile de voir qu'au fond il*

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M. FOULD, the MINISTER of FINANCE,[1] avowed his concurrence in the opinion of M. Thiers. Of brandy he

n'aiment pas nos vins. Chez les grands seigneurs, où fait rouler sur la table, dans de petits chariots, des vins de Bourdeaux de haute qualité, mais il circule fort peu de nos autres vins. Ils ont une préférence marquée pour les vins d'Espagne; et, à mesure que s'établit cette préférence des vins capiteux, l'usage des nôtres, qui suppose un palais délicat, diminue peu à peu. Je ne crois donc pas, en supposant qu'on pût arracher l'Angleterre à l'influence de de ses principes commerciaux, que nos vins intermédiaires s'y propageassent sensiblement. Dans les classes supérieures, on boit un peu de Bordeaux et bien plus de Porto; dans les classes moyennes on ne trouve guère que l'habitude de vins capiteux: de sorte que je crains fort, en présence de ces deux causes réunies, les principes de commerce et le goût particulier à la nation Anglaise, que, là encore, *nous n'ayons pas l'espérance d'un grand débouché.*

"M. BOCHER.—Je prierai M. GRÉTERIN de nous dire, en même temps qu'il répondra à M. le Président, s'il n'y a pas eu en Angleterre, en Belgique et en Hollande, un abaissement sensible des droits, et si cet abaissement a été suivi d'une augmentation egalement sensible dans nos exportations?

"M. GRÉTERIN.—Je commence par les observations de M. le Président. En effet, les raisons qui ont fait préférer aux Anglais les vins des contrées du Midi aux nôtres sont bien celles que M. le Président vient d'indiquer: leur goût pour les vins d'Espagne, de Portugal, de Sicile, et ensuite la faveur qu'ils accordaient à ces derniers, quant au droit, dans la vue de trouver dans ces pays des marchés plus accessibles pour leur propres produits. Mais aujourd'hui, et même depuis dix années, les vins d'Espagne, de Portugal, etc., sont traités à l'égal des vins de France, le droit est le même pour tous. Sous ce rapport donc les principes du Traité de Methuen ne subsistent plus. Mais *le raison qui fait que l'Angleterre maintent le droit sur les vins me semble tout a fait financière.*

"LE PRÉSIDENT, M. THIERS.—L'egalité entre les vins Français et ceux des contrées meridionales s'est-elle établie parce qu'on a reduit le droit sur les nôtres ou parce qu'on a surelévé le droit des vins de ces contrées?

"M. GRÉTERIN.—Les nôtres payaient le double de ceux des pays plus favorisés. On les a ramenés au droit qui frappait les autres,

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[1] *Enquête Legislative*, etc., M. FOULD, p. 41.

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considered that there was still an opening for large exportations into England, but not for wine—"pour les vins je ne vois pas que cela puisse aller bien loin"—and M. BUFFET, and others of the commissioners, reverted repeatedly to the fact, that the lowering of the duty in England had been followed by a decrease instead of an increase of consumption.[1]

In the course of enquiry, deputies were examined by the commissioners from the several wine countries of France, from Burgundy and the Côte d'Or, from Herault, Bordeaux, and the Gironde—and the statements of these representatives of each province exhibit, very distinctly, the varying economy of those distinct districts, as influenced by the destination of their peculiar produce. The deputies from *Burgundy*, sensible of the declining taste for their finer growths in other countries, and solicitous chiefly for the home market, dwelt on the hardships of internal taxation, which raised its cost to the people of France; and they glanced at the same time at the heavy duties levied on corn, cattle, and iron, imported from abroad, which had led to reprisals in the form of high duties upon wine, to which they attributed the diminished consumption of Burgundy in other countries.[2] But as a similar decline has taken place in the use of Burgundy in France itself, as well as in

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et on a etabli une taxe uniforme, saufe pour les produits du Cap. . . . . Quant aux vins, sous le régime d'une taxe presque double de ce qu'elle est aujourd'hui, le chiffre des exportations était à peu près le même que le chiffre actuel.

"M. LE PRÉSIDENT.—En somme, cela veut dire que les eaux-de-vie Françaises ont pu lutter avec les spiritueux dont se servaient l'Angleterre, mais que nos vins n'ont pu lutter avec les vins d'Espagne et de Portugal."—*Enquête Legislative* v. p. 39.

[1] *Enquête Legislative*, M. BUFFET, p. 354, etc.

[2] *Ibid*, M. MAREY-MONGE, p. 357.

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Belgium and Holland, where the duty is very trifling; it is clear that some other cause has been in operation besides the mere action of a tariff.

From *Herault* and the *Bouches de Rhone*, the districts which produce the strong and spirituous wines, which are profitably converted into alcohol, the deputation barely glanced at the burthens imposed upon *wine*; but urged with earnestness the relaxation of the government taxes on *distillation*. Aware that the coarseness of their vintages but little suited them for table use or exportation, they sought the removal of every impediment to their free conversion into spirit—and they pressed with eagerness the renewal of negotiations on the part of the government to obtain some further reduction in the import duty on *brandy* in England.

It admits of little doubt, that in this view the wine proprietors of Herault are correct. They have the instinct to perceive, that to reduce the duty on the import of their produce as *wine* into Great Britain, would expose them to disappointment, as its reception there might be doubtful; whereas, to admit it in the shape of brandy, the market having already been tested and found favourable, was to the proprietor certain gain;—and what could not find a market as *vins de commerce* would be certain of consumption as *vins de chaudière*.[1]

M. DESMERAIL, who appeared on behalf of the wine growers of *Medoc* and *Bordeaux*, made a passionate appeal against the injustice of the French government in imposing the *octroi* and inland taxes upon the harvest of the wine districts, and exempting from local taxation the cotton manufactures and iron-works of the north. These taxes, by which the government of France raise an annual

[1] *Enquête Legislative*, M. MARÉS, p. 336.

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income of 4,000,000*l.*, sterling, and the municipalities 1,200,000*l.* he denounced as the utter destruction of the wine trade, "*anéantissement de la propriété vinceole.*" He demanded for the home market the utter abolition of all internal taxation; and for the export trade of the Gironde, he urged the negotiation of tariff treaties, especially with Russia and with Sweden, the latter of which would take claret in exchange for iron.[1] As to England (whilst he made the same error as M. THIERS, in supposing that duties were still levied under the Methuen treaty *threefold* greater upon French wines than upon those of the Peninsula), he declared that the reduction of the duty, in 1831, *had been attended with injury rather than advantage to the interests of Bordeaux; as it had made the wines that ought to be dear so cheap that the wealthy did not think it worth their while to buy them,* "cela peut être bizarre, mais c'est vrai."[2]

The commissioners themselves, as the result of their investigation upon this point, declared in their *Report,* that Great Britain no longer favoured the produce of other countries, to the prejudice of France, her wine and brandy being placed on an absolute equality with those of Portugal and Spain; and that in every alteration in the British tariff, the gain had been considerably on the side of France; but nevertheless, the consumption of French wines had declined even under these advantages, whilst that of brandy

[1] M. Desmirail seems to have been imperfectly informed as to the state of Sweden in relation to wines. The duty upon wine in Sweden is but *one shilling and fivepence halfpenny* per gallon in wood, and *two shillings and elevenpence* in the bottle. But this low duty does not lead to any large consumption of wine; and perhaps no country in the civilized world exhibits so lamentable an instance of the excessive consumption of ardent spirits.

[2] *Enquête Legislative,* M. DESMIRAIL, p. 348—357.

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had considerably risen. The commissioners subjoin the remark, that the question, as regards England herself, is purely a *consideration of finance*, involving the income derived from an extensive class of articles, many of them of native production, whose importance may be inferred from the fact that they yield an immense revenue, equal to 410 millions of francs per annum.[1]

These sentiments, and the opinions expressed in other quarters, both official and mercantile, afford grounds for believing, that in France the feelings of the government and the wine-growers have undergone some modification since 1835, and that the change has extended, if my information be correct, to a more exalted and potential quarter.

The Baron du Cluzeau de Clêrant, a French proprietor, gave to the Committee of 1852 some interesting information as to the personal views and wishes of the Emperor of France, then Prince President, regarding the reduction of the English duties on French wines.[2] I have, however, been informed, that the Emperor, on the occasion of a recent visit to Bordeaux, in reply to an appeal that he would exert himself to procure a reduction of the duty on French wine in England, expressed himself in terms not dissimilar to those of M. THIERS in 1850. He replied that it was a delusion to suppose, that even if the duty were altogether abolished, the people of England could be induced to drink the light wines of France. That he had lived in this country and knew our taste, and was well aware that it would be only deceiving themselves, were the French wine-growers to suppose that the English people would take largely of their produce, whatsoever favour might be exhibited to English manufactures in France. I

[1] *Enquête Legislative*, etc. *Report*, p. 33.
[2] Committee, House of Commons, 6631.

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applied to the gentleman who gave me this information for the name of the parties from whom he obtained it; and I received from him a reply, of which the following is an extract:—

"I find that in the present political state of France, every Frenchman connected with commerce is extremely nervous as to giving information which might tend to compromise his friends in that country. The fact which I mentioned to you is true in every respect. Louis Napoleon, on a recent visit to Bordeaux, examined some of the larger wine stores in that city. It was considered a good opportunity to obtain his opinion as to a Treaty of Commerce with England, when he, in the most emphatic manner, stated in the presence of several parties, that such a treaty would not benefit the wine-growers or wine-merchants of France, as, from his personal knowledge of the tastes and habits of Englishmen, he knew that they would prefer their own good beer to the wines of France or Germany.

"Not satisfied with this declaration, the wine-merchants subsequently obtained from the Chamber of Commerce of Bordeaux directions that its chairman should proceed to Paris, and request an interview with the Emperor; this gentleman is himself a large holder of wines; the result has been that the Emperor was still more decided in his opinion than he had been as President. Louis Napoleon repeated the declaration he had made at Bordeaux, stating that it was founded on his personal experience; and from a letter I have seen, I may state that the Bordeaux merchants are satisfied that all hope of interference on his part is hopeless."

It admits of no doubt, that both the people and the government of France must naturally desire the reduction of the duty in foreign states upon an article of so much importance as *wine*; nor can there be a question that con-

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siderable impulse would be communicated to their exports by such a measure; but with an intuitive perception of her real interest in this important question, France appears to have recently altered the direction of her exertions; and instead of pressing for a lower duty on wine, she has adopted the sounder policy of seeking better terms for her *brandy*. A duty upon brandy is, in reality, a concentrated duty upon the wine from which brandy is distilled. In its original form as wine, it may fail to find a place in the English market; but when converted into spirit, for which a universal taste has been found to prevail here, the extent of its consumption would be proportionate to the lowness of its cost.

Taking the whole of the vast production of wines in France, there are two divisions of it which may be said to be almost independent of import duties and customs tariffs, the very *finest* and the very *poorest*. The Gironde and Marne, with their peerless vintages of Claret and Champagne, can year after year calculate with confidence on a uniform and certain demand to the utmost limits of their growth, regardless of the imposts that foreign states may levy on their importation. In like manner, the many millions of gallons whose poverty and coarseness condemns them to home consumption by the peasantry and the lower orders, being incapable of removal, are indifferent to taxation. But the case is very different with the produce of vast portions of the south and west of France; Herault, Var, and the Oriental Pyrenees, Charente, Gers, and the Garonne abound in wines of an intermediate class, too deficient in delicacy and flavour to be admitted generally to the table, and from this and other causes meeting a very limited and uncertain demand for exportation. But these are the districts from which England draws her chief supplies of brandy;—the strength and other qualities of these coarser wines renders them profitable for conversion into alcohol;

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and vast quantities are annually distilled, or, as is technically termed, "*burnt for brandy.*"[1]

In all vicissitudes of seasons,[2] and in all the fluctuations of the markets, were the foreign demand for brandy increased, the conversion of their wines into spirit would be a safe resource for the French proprietor,—if his strong wines were too coarse to find purchasers, or his light wines too poor to be kept with safety, there would be always a remedy at hand by distilling them. In this way upwards of 200,000,000 gallons of wine in ordinary years have been converted into 25,000,000 gallons of alcohol and brandy, of which nearly *one-twelfth* was consumed in the United Kingdom.[3]

So prevalent is the taste for French brandy in England, that, even under the prohibitory duty of 1*l.* 2*s.* 10*d.* per

[1] In the early works on medicine, brandy ranked in the Pharmacopœia as *vinum adustum*, "burnt wine," whence the German *branntwein* and the modern name *brandy*.

[2] The number of gallons of wine required to produce one gallon of brandy, varies according to the vintage; the poorer the quality of the wine the larger the quantity to be distilled to produce a given amount of spirit. By a recent return, the proportion during four years, from 1848 ,to 1852, appears to have been one gallon of brandy from 7½ of wine. In PORTUGAL "from seven to nine pipes of ordinary wine generally give a pipe of brandy 20 per cent. above British proof—but in the year 1853 (owing to the prevalence of the vine-disease) from *ten* to *twelve* pipes of ordinary wine were required to give one pipe of brandy of that strength."—From a paper by J. J. FORSTER, ESQ., *On the Vine Disease in the Alto Douro, in April*, 1854. Trans. Roy. Soc.

[3] "Le progrès de la distillation a, dans les provinces du Sud et du Sud-ouest, soutenu la valeur des plantations malgré la dépréciation des vins:—Et l'importance sans cesse croissante de nos expéditions d'alcohol, la prospérité du commerce des eaux de vie de cognac avec Angleterre et l'Amérique, ont fait aisément oublier à ceux de nos départements qui s'y livrent les bénéfices qu'ils realisent autre fois sur les vins que leur demandaient nos voisins de la Belgique et d'outre-Rhin."—*Enquête Legislative*, etc., Report, p. 31.

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gallon, we took annually upwards of a *million* gallons; an amount which was doubled in three years, after the reduction of the duty by Sir Robert Peel, in 1846,—and there can be no doubt, were it in the power of the Chancellor of the Exchequer to make a still further reduction, a further increase of consumption would follow. France has the discrimination to perceive this; and to feel that if, instead of reducing the duty upon wine to *one shilling* a gallon, England could be induced to lower the duty on brandy to *one-half* the present tax, while the boon to the wine districts would be the same in ostensible amount, the real gain would be infinitely greater both in value and in permanence. The vintages of Rousillon and Provence, which might be doubtful of finding purchasers in the United Kingdom, even under a nominal rate of duty, would come into active and uniform request, when distilled into spirit; and every gallon introduced in the concentrated form of *brandy* would represent seven or more of *wine*, which would have been unsaleable in their original character. ***But preliminary to such a reduction, the Chancellor of the Exchequer must pause to consider, to what extent such an alteration in the customs dues upon an article of foreign produce, would necessitate a simultaneous change in the excise duties upon home distillation.***

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CHAPTER XII.

DISASTROUS EFFECTS OF THE VINE-DISEASE IN FRANCE.

AMONGST the reasons assigned by the Association formed by Mr. Chisholm Anstey, "for the reduction of the duty on wine," for suspending the agitation of that question for the present, the most forcible is the destruction of the grapes in the principal wine-producing countries of the world during the recent ravages of the vine disease. This vegetable pestilence, which, since 1852, has been pervading the vineyards of Europe, has reduced the production of exportable wine in Portugal to one-half; and that of France to one-fifth, and constrained her, the greatest wine-producing country in the the world, *to become herself an importer of wine from the Peninsula, and of spirits from the United Kingdom.*

This fearful visitation of Providence has more than a merely temporary bearing upon the question under consideration. The same disaster, which, in its present aggravated shape, has paralyzed the operations of the wine-growers, is liable to recurrence, in those mitigated forms which, in unfavourable years, give rise to "*bad vintages.*" These do not, it is true, produce revolutions in commerce, such as that which we are now witnessing ; they may not

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so far destroy the wine harvest as to convert exporting into importing countries; but, to a greater or a less extent, they derange the ordinary course of trade ; they force the produce of one year to sustain the consumption of another, with all the variation of value incident to irregular supply. The public revenue, at such periods, would be subject to violent fluctuations, if it were true, as it is now urged, that wine is an article of which the consumption is entirely dependent on its price, or if its consumers in this country were of a class liable to be influenced by mere considerations of cost.

The question of supply, as contingent on "good" and "bad" vintages, is comparatively unimportant to us at the present moment, and so long as England is dependent on France for merely some *half million* gallons of her finest wines, of which a quantity equal to many years' consumption is always ripening in her cellars. But, presuming the anticipations to be realized of a vastly-augmented demand, consequent on a greatly reduced duty; and supposing this country to be annually expecting from France 20,000,000 gallons of medium wines (the class always most liable to injury in unfavourable vintages) it may be well to glance at the possible inconvenience of such a state of things, by adverting to the frequency with which the economy of the wine trade in that country has been disturbed, by the occurrence of "bad vintages" during the last thirty years.

Mr. JOHNSTON, a member of the Chamber of Commerce of Bordeaux, and head of one of the greatest wine establishments in the Gironde, has supplied me with data, from which it appears that the vintages in France, between 1820 and 1854, may be classed as follows:—

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Good.	Bad.
..	1820
..	1821
1822	..
1823	..
..	1824
1825	..
..	1826
1827	..
1828	..
..	1829
..	1830
1831	..
..	1832
..	1833
1834	..
..	1835
..	1836
1837	..
..	1838
..	1839
..	1840
1841	..
..	1842
..	1843
1844	..
..	1845
1846	..
1847	..
1848	..
..	1849
..	1850
[1] 1851	..
..	1852
..	1853
..	1854

From this it will be seen, that, in thirty-five years, there have been but fourteen "good" vintages in France, and, as a natural consequence, these exceptional years have had to make good the deficiencies of the unsuccessful ones, and to supply the demand for export to all parts of the world. My informant, who, being one of the largest shippers of wine to the United Kingdom, has a personal interest in the reduction of the duty, as naturally tending to increased demand, remarks upon this state of things, that "in case of reducing the duty on wine in England so low as *one shilling*, it would be necessary, in order to produce an amount of revenue equal to the present, that there should be an increased consumption equal to 36,000,000 gallons, of which France would have to supply at least one-half. During thirty-three

[1] The vintage of 1851 was good only in the Bordeaux district. It was a failure throughout the rest of France.

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years, this would amount to 495,000,000 gallons, which, divided over the fourteen tolerable, or good vintages, would represent 35,357,140 gallons for each year—*an amount exceeding the entire annual export of wine from France to all quarters of the world.* Such an increased export could not take place without running prices up considerably, and thus the possibility would be done away of introducing good and agreeable wines into England at a low figure."

However undoubted may be this principle as regards the general economy of the wine trade, it applies with singular distinctness to the actual condition of France at the present moment, after a series of disastrous vintages in every year since 1848, with the exception of 1851, which was successful in the Bordelais, but a failure throughout the other districts of France. Then followed the ravages of the vine-disease in 1852, 1853, and 1854; till, diminished in quantity, and still more deteriorated in quality, the stocks of wine have been reduced almost to exhaustion, whilst prices, under such a combination of causes, have been "raised to famine pitch." During this long period of exhaustion and disease, the produce of the vines throughout the extent of France has been thin, coarse, and acid, wanting flavour and delicacy for domestic use, and deficient in saccharine, which constitutes their value for distillation. The only spots which have escaped are the choicest vineyards of the Gironde, and some of those of Burgundy, which, being in elevated situations, above the damps and other influences that have engendered "oïdium" and fungi amongst the vines which yield the medium class of wines.

The deterioration of this latter class of wines is alluded to in a letter which I have had from Mr. Scott, Her Majesty's Consul at Bordeaux, a gentleman who is favourable to some reduction of the duty in England, as tending to increase the consumption of the fine wines of Bordeaux;

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but he is, at the same time, of opinion, that to reduce it so low as one shilling, would lead to the importation of "trash" for the purpose of adulteration. Mr. Scott says, writing in February, 1854,—"Very few wines of the last *five* vintages would find a sale in England; and it is the conviction of all those conversant with the tastes and habits of Englishmen, that the meagre, poor, red wines of the Gironde, known as "clarets," would never find a sale there. A reduction of the duty, such as is proposed, to *One Shilling*, would not only produce an immense loss to the Revenue, but, by favouring the admission of these miserable wines, the mass of the consumers would be disgusted, and the result a decided prejudice against clarets."

Looking to the average production of wine in France, and contrasting it with the diminished quantity of late years, the destruction occasioned by the vine-disease appears most remarkable. The return is as follows:[1]—

1848	51,622,152	Hectolitres
1849	35,555,213	,,
1850	44,717,553	,,
1851	39,429,229	,,
1852	28,460,601	,,
1853	22,661,717	,,
1854	10,789,869	,,

This shows a falling off in 1854 of upwards of 400 per cent., compared with the quantity of wine produced in 1848.

But the destruction is still more apparent in turning to particular districts, with whose names we are familiar. In Burgundy, for example, the produce of 1854 was less than one-half that of 1853, and *below one-sixth* the vintage of 1848.

[1] A table, shewing the production of wine in France, in each district, since 1848, will be found in the Appendix, No. III.

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PRODUCE OF BURGUNDY.

	1848	1849	1850	1851	1852	1853	1854
Côté d'Or.....	968,904	575,552	726,189	434,357	178,043	392,423	183,418
Youne.....	1,835,335	979,287	937,223	1,083,114	582,233	813,867	145,089
Saone and Loire.	1,443,900	1,011,400	1,163,300	660,900	464,300	305,600	379,800
	4,248,139	2,566,189	2,826,702	2,178,371	1,224,576	1,511,890	708,307

In like manner, the wines of Bordeaux and the Gironde, which were nearly *two millions* of hectolitres in 1848, were under *half* a million in 1854.

PRODUCE OF WINE IN THE GIRONDE.

	Hect.
1848	1,990,800
1849	1,423,611
1850	2,296,559
1851	1,798,450
1852	1,263,643
1853	726,589
1854	300,742

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An equally important district is that of the Rhone, producing the strong red wines, of which it was repeatedly stated before the Wine Duties committee, of 1852, that under a duty of *one shilling* per gallon supplies could uniformly be had in such abundance, as to satisfy the whole demand of the United Kingdom. Taking the departments on both banks of the Rhone, the results of the recent harvests are as follows:—

PRODUCE OF WINE ON THE RHONE.

Departments.	1848	1849	1850	1851	1852	1853	1854
Rhone.....	954,858	841,458	904,910	489,681	352,282	177,662	314,387
Isère.....	529,000	307,753	344,553	274,306	204,775	94,380	104,468
Ardèche.....	294,114	256,863	223,040	148,209	126,000	69,805	62,133
Drome	312,973	296,017	332,938	354,000	296,000	166,300	210,000
Gard	1,706,447	1,046,360	1,256,461	1,286,031	1,193,986	641,060	795,324
Vaucluse	346,630	251,800	319,230	228,560	249,850	130,396	126,275
Bouches du Rhone	811,603	514,064	472,535	330,831	317,849	210,256	194,713
	4,957,625	3,513,315	3,855,667	3,111,638	2,740,742	1,489,859	1,807,300

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The discouragement arising from these combined causes of defective quality, deficient quantity, and augmented price have their natural effect in diminishing the quantity of wine of all kinds exported from France of late years.

EXPORTS OF WINE FROM FRANCE.

	Hectolitre.	Imperial Gallons.
1851	2,279,549	50,149,078
1852	2,454,145	53,991,190
1853	2,005,929	44,130,438
1854	1,309,496	28,808,912

But the bad quality of the late vintages, though sufficient to check exportation, has had no corresponding effect on the home consumption of the wine in France. Its poverty and coarseness do not operate as a discouragement to its use by the lower classes, accustomed as they are to take under the name of wine, liquids barely discernible from vinegar. The peasantry in the wine countries even consume a beverage called *piquette*, made by pouring water over the stalks and residue of grapes, from which the juice had previously been expressed. Hence, whilst none but good vintages are fit for exportation to any country except Germany, the acidity of a vintage is no check to its home consumption, so long as the price of bad wine is kept down by the abundance of better.

Notwithstanding the failure of the late vintages, therefore, the internal consumption of France underwent no reduction till within a recent period, when the gradual disappearance of stocks, and the failure of supply so tended to elevate the price, as to place it beyond the reach of the people, who resorted to beer and cider as a substitute.

To illustrate the fact of the exhaustion of the stock of wine in France, it may be sufficient to revert to the return already given of the production of wine in France for the last few years, comparing it with the ascertained annual

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consumption. SIR JOHN BOWRING quotes[1] the latter at about 35,000,000 hectolitres, including the portion used for conversion into brandy and vinegar; a calculation which is sustained by the French authorities. This, on an aggregate of seven years, would require 245,000,000 hectolitres. To meet this, the gross produce of the same period was but 233,236,334 hectolitres, indicating, not a surplus of stock at the close of 1854, but an excess of consumption, which could only have been provided out of the reserves of previous years. This resource, however, became necessarily exhausted, and for the last three years France has been compelled to supply the wants of her own population by importing the wine of other countries, in the following proportions:—

IMPORT OF FOREIGN WINE FOR HOME CONSUMPTION IN FRANCE.

Years.	Hectolitres.	Imperial Gallons.
1852	3,477	76,494
1853	4,477	98,494
1854	121,390	2,670,580

No more striking proof of the prevailing scarcity can be adduced, than the measures which have been resorted to by the public departments in consequence. In the course of last year, MARSHAL ST. ARNAUD, then Minister of War, in France, was compelled by the increase in the cost of wine, and the difficulty of finding a supply of a quality suitable for the use of the troops, to reduce the allowance of wine for the soldiers, and to substitute sugar and coffee, in the proportion of two rations of the latter in place of one of wine.

The contract for the supply of wine for the French navy for 1854, was taken at Bordeaux, at rates varying from 420 frs. the lowest, to 460 frs. the best. Taking the average at 450, this price is *more than double* that for 1853, and the

[1] Sir JOHN BOWRING'S *Report*, p. 95.

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price for 1853 was *double* 1852 for the common wines, and nearly *treble* for the better qualities.

The following return of the terms on which the contract for the French Marine has been taken for each of the last six years, will show the advance which has taken place in these classes of wine. The *vin de journalière* for ships' use in port, has risen upwards of one hundred per cent. since 1849, and the better quality, or *vin de champagne*, nearly three hundred.

PRICES OF WINE BOUGHT FOR THE FRENCH NAVY.

Years.	Vin de Journalière.		Vin de Champagne.	
	per Litre.	per Gallon.	per Litre.	per Gallon.
	fr.	fr. c.	fr.	fr. c.
1848	0·1208	55	0·1226	56
1849	0·1136	51	0·0999	45
1850	0·1394	63	0·1519	69
1851	0·1231	56	0·1285	59
1852	0·1620	74	0·2322	1 05
1853	0·2545	1 15	0·3548	1 65

Being desirous to ascertain by actual inspection the quality of the wine provided at this price for the French navy for 1854, I applied to the British Consul at Bordeaux, to procure me a sample, and the following is the reply of Mr. Scott:—

"I applied this day to the Commissary of Marine for permission to take samples of the wine that has lately been purchased for the use of the French navy; and the answer given me was, that these wines were of such inferior quality, that in their present state they would not bear the carriage to England, but that before a week had elapsed they would be totally spoiled. This was corroborated by a regular wine-broker. The only method of making these wines fit for service, and able to last for the next six

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months, is to blend them together, and to add a certain quantity of brandy, so as to raise the alcohol to about 10 per cent. The price paid for these wretched wines ranges from 420 fr. to 460 fr, per tun."

Turning to the Rhone, and the south of France, from which large supplies of wine are relied on for England, in the event of a reduction of the import duty; so far from these districts being in a condition to meet any demand from Great Britain, they have been themselves forced to resort to Burgundy to make good their own deficiency. M. AUDIFFRED, of Dijon, one of the largest wine proprietors in France, writing to me in February, 1854, says—" Even the lowest and worst description of wines of the recent spoiled vintage (*les mauvais vins de cabarets de la dernier recolte*) have risen in price to 65, 70, and 75 fr., and the demand from Lyons, and the South of France, has swept away all these wines, till little or none remains in Burgundy itself." As for the medium and middle-class wines of Burgundy, M. Audiffred says, " the good *vins ordinaires* have been excessively rare; and continually rising in price, till what could have been bought for 70 fr. and 75 fr. fifteen months ago is worth 120 fr. to 125 fr. to-day, and is scarcely to be found even at that price."

Lastly, in proof of the exhausted state of France in the article of wine, it will be sufficient to point to the following table, which shows the increasing price of wine by retail in the principal cities and towns during each of the last few years:—

PRICE OF WINE BY RETAIL IN THE PRINCIPAL TOWNS OF FRANCE.

Years.	Paris.	Lyons.	Marseilles.	Bordeaux.	Rouen.	Nantes.	Lille.	Strasbourg	Thoulouse.
	fr. c.	fr. c.	fr. c.	fr. c.	fr. c.	fr. c.	fr. c.	fr. c.	fr. c.
1848	0 40	0 37	0 23	0 28	1 20	0 28	1 30	0 69	0 25
1849	0 45	0 39	0 24	0 30	1 25	0 35	1 28	0 68	0 24
1850	0 50	0 40	0 24	0 31	1 28	0 37	1 29	0 72	0 25
1851	0 45	0 31	0 20	0 25	1 13	0 30	1 02	0 51	0 17
1852	0 60	0 42	0 25	0 32	1 01	0 39	0 95	0 66	0 19
1853	0 70	0 51	0 37	0 37	0 96	0 46	1 08	0 70	0 27

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Since this table was prepared, in the beginning of 1854, the prices have risen higher. In Bordeaux I understand that the wine which sold in 1853 at 37 centimes, was selling in 1854 at 60.

The above return represents the retail prices of wine of a very low character; yet this very ordinary wine, almost approaching to vinegar, is selling at present at Bordeaux, in the heart of the wine district, at *sixpence* per quart, and at *seven pence* in Paris. At Rouen and Lille, which are remote from the wine countries, it was selling, in 1853, for *ninepence halfpenny* and *tenpence farthing*.

The same calamity which has thus disorganised the wine trade of France, has exerted a more disastrous influence, if possible, on the manufacture of spirits. The vineyards which chiefly suffered, are those which produce the strong growths best adapted to be "*burnt for brandy*." A portion of the quantity thus reduced by the vine disease was, nevertheless, forced into consumption at table, to make up the deficiency of the finer qualities, which have suffered, though in a minor degree, from the same disaster. To replace the ordinary material so abstracted from distillation, the proprietors have been forced to make use of the poor wines of other districts, of which a much larger quantity is required to produce a given portion of spirit, thus aggravating, by distillation, the scarcity of ordinary wines for the consumption of the population. Quantities of impoverished wines have also been distilled to anticipate its loss by spoiling; or in order to provide a supply of alcohol from one portion of the vintage in order to fortify the remainder, and thus prevent its turning sour. Recourse was also had to distillation from beet, from which large quantities of spirit have been recently produced, commanding a price nearly equal to brandy.

The following return exhibits, in a very striking manner,

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the failure of the supply of wine as material for distillation into brandy and alcohol.

Years.	Quantity of Wine distilled.	Quantity of Spirit produced.		
	Hect.		Hect.	Hect.
1848 ..	6,900,000	Spirits of Wine	650,000	900,000
		Brandy	250,000	
1849 ..	8,400,000	Spirits of Wine	785,000	1,100,000
		Brandy	315,000	
1850 ..	8,100,000	Spirits of Wine	750,000	1,050,000
		Brandy	300,000	
1851 ..	9,800,000	Spirits of Wine	930,000	1,300,000
		Brandy	370,000	
1852 ..	9,600,000	Spirits of Wine	900,000	1,250,000
		Brandy	350,000	
1853 ..	5,000,000	Spirits of Wine	460,000	610,000
		Brandy	150,000	
1854 ..	4,200,000	Spirits of Wine	410,000	545,000
		Brandy	135,000	

Under these adverse circumstances, the export of French brandy has fallen off during the last three years in the following proportions:—

EXPORTS OF BRANDY FROM FRANCE.

Years.	Hectolitre.	Imp. Gallons.
1852	337,884	7,433,448
1853	268,127	5,898,794
1854	155,111	3,412,442

What is still more unprecedented, France, within the same period, has been forced to import spirits for her own use, to make up for her deficient production of brandy.

IMPORTS OF FOREIGN SPIRITS FOR HOME CONSUMPTION IN FRANCE.

Years.	Hectolitre.	Imp. Gallons.
1852	12,999	285,978
1853	12,741	280,302
1854	60,839	1,338,458

Of the quantity thus imported into France, in 1854, 802,019 gallons of rum, and British spirits, etc., were exported from the United Kingdom.

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Meanwhile, from this combination of causes, the increased cost of the material, the augmented demand and decreasing production of brandy, its price has risen to a point previously unprecedented.

AVERAGE PRICE OF BRANDY IN FRANCE.

1848	50fr.	per Hect.
1849	56	,,
1850	60	,,
1851	55	,,
1852	131	,,
1853	215	,,

The contract prices for brandy for the French navy during the last few years present the same result.

Years.	Price per Litre.	Per Gallon. fr. c.
1848	0·3631	1 65
1849	0·3301	1 50
1850	0·3844	1 75
1851	0·3324	1 51
1852	0.5202	2 37
1853	0·9299	4 22

It is needless to point out, that this condition of the wine trade of France is exceptional, and in our times unprecedented,—the result of a fearful and, it is to be hoped, a passing visitation. But it would be unwise to close our eyes to the fact, that a long period must elapse before the cultivation of the vine can effectually recover from the shock of such a calamity, and occurring, as it does, at a time when the same epidemic has extended its ravages to all the wine countries of Europe, it will be prudent to await its subsidence, before embarking in an experiment, the success of which must be contingent on obtaining a vast supply of pure and healthy wines, whilst nature herself has interposed to render that supply unattainable.

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CHAPTER XIII.

PROBABLE EFFECT OF A "ONE SHILLING" DUTY ON THE PUBLIC REVENUE.

THE expediency of reducing the wine duty is exclusively *a question of revenue.* In whatever class it may be assessed, whether as a luxury or a necessary of life, a tax on wine is essentially a tax on the consumer; and no element of "protection" enters into the consideration either of its policy or of its amount. With a due perception of this fact, those who are friendly to the proposed change have addressed themselves not to the multitude, who are to be gratified by the boon of abundant wine, but to a solitary individual, *to the Chancellor of the Exchequer*, whom it is sought to overpower by the prospect of adding *four* or *five millions* annually to the public income. It is curious, that, up to this time, no one advocate of the change has ventured to propound it as a simple project for increasing the comforts of the people, without regard to the public revenue.

Its probable operation in this respect is entirely a speculative question, in which we can only be guided by the observation of those who have been long accustomed to study public taste in such matters, and to watch the tendencies of consumption. Amongst the wine merchants

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themselves there is a very large body, whose experience entitles their opinion to deference, *and whose personal interests as shippers, importers, and holders of bonded wine would be served by a reduction of the duties*,[1] but who are nevertheless opposed to the public policy of the measure, in the belief that the present duties have been adjusted to a point so nicely balanced between consumption on the one hand and revenue on the other, that no Chancellor of the Exchequer is likely to gain by either advance or reduction.[2] They are of opinion that loss of income would ensue from a one shilling duty, and that a return to something like the present standard would eventually follow.

On one point, at least, there is an universal concurrence of opinion: that, as a national taste for light wines has to be created in the interim, *a considerable interval must un-*

[1] Mr. GASSIOTT, at the head of one of the largest wine-houses connected with Spain and Oporto, said to the Committee of the House of Commons,—"From my own experience, during former reductions of duty, I may say, that there would be nothing so much to the interest of the wine merchants and shippers who have wine of Portugal, as the reduction of the duty. The former reduction was the foundation of my own fortune; and if the Chancellor of the Exchequer can be persuaded to reduce the duty to 1*s.*, no doubt others will make fortunes also."

Sir J. EMERSON TENNENT.—"On what ground do you then object to the change?"

Mr. GASSIOTT.—"I do not object to the change. You asked me, if the revenue would be injured. Apart from the question of revenue, it would be advisable to make the change. *I object to it on the ground of revenue.* My evidence is that the revenue would be injured" (812, 813, 815, 817).

A similar opinion is expressed by Mr. White (1418), who advocates a 2*s.* duty; but thinks even at that rate the revenue must lose (1420).

See also evidence of Mr. Trower, who advocates reduction; but with the conviction that it is inconsistent with maintaining the revenue: 1787, and 1835. M. Maire, 1985. Carbonell, 2686, *et seq.* Barnes, 6527, 6528.

[2] Barnes, 306, 308. Maire, 1986. Carbonell, 2690, *et seq.*

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avoidably elapse before the public income could regain its present level.

Several witnesses favourable to a one shilling duty, when pressed by the committee of 1852, hesitated to define *any* precise number of years within which the revenue might possibly regain its original amount;[1] others named *one*, *two*, or *three* years as a probable period;[2] and one extended that term to *eight* or *ten* years,[3] and even believed that "probably a new generation must arise before the full effects were felt," or the public had become consumers of French wines even under these reduced duties.

The official gentlemen examined expressed a similar apprehension. Mr. PORTER, of the Board of Trade, thought that, at a *one shilling* duty, the revenue "might and would suffer at first;" but that the trade of the country would ultimately benefit.[4] And Mr. ROSS, *Surveyor General of Customs*, an officer long accustomed to watch the effects of relaxations and increase of duties, gave it as his opinion that, from a reduction of the duty to 1*s.*, a very material reduction of revenue would ensue; that the consumption could not possibly be so increased as to recover the amount of income proposed to be surrendered; that it must be a work of time to teach the people of this country to use the low-priced wines of the continent, and that such a measure would be attended by ultimate loss."[5]

It must be borne in mind that very cheap wines, such as "the inferior wines of Bordeaux and Burgundy, sold in Paris at 6*d.* a bottle," are "scarcely palatable to English-

[1] Forrester, 259, 274; Trower, 1739; Stephens, 5569.
[2] Shaw. Selby, 1922; Doser, 5018; Redding, 5188; Short, 6098.
[3] Prestwick, 2278, 2281, 2354.
[4] *Evidence*, 3918, 3968.
[5] *Evidence*, 6311, 6317.

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men,"[1] and yet these are the wines that would have to enter into competition in this country with the established national beverage, *beer*. The most earnest advocates of low duties do not profess that the cheapest wines could be supplied to the consumer at less than 6*s*. a gallon, or about 12*s*.[2] a dozen; and it is hardly to be expected that the people of this country would prefer the worst wine (for such the lowest priced would be) when they could have the best ale for less than one-half the cost.

At the present moment, beer, as an article of import for consumption, is in extraordinary demand in Australia, California, and other countries, where wine quite as cheap is certainly not excluded by high duties. The quantity of beer imported into our Australian Colonies in 1853 was 6,584,328 gallons, whilst that of wines of all sorts was less than 1,157,954 gallons. At Melbourne, in the same year, the price of porter was 12*s*. 6*d*. a dozen, whilst claret (admitted at a *one shilling* duty) was unsaleable, though advertised at 12*s*.

Mr. BUSHELL, who appeared before the Wine Committee of 1852, on behalf of the Wine Trade of Liverpool, gave it as his opinion, in relation to light wines, that "you cannot get, under any circumstances, the great mass of the people of this country to drink very low wines. My experience of these low wines is, that their qualities are such, that exhibiting them to the working man, and telling him that he may have them without any duty at all, he would not drink them; he would prefer beer."[3]

[1] REDDING, *History of Wines*, p. 88.

[2] In the Committee of 1852, it was stated that at a 2*s*. duty, port could be sold at 14*s*. a dozen (White, 1401); but another witness of equal experience said, that at a 1*s*. duty, port could be sold for 15*s*. (Forrester, 103). Sherries are promised at the same price (Short). 12*s*., 15*s*., 18*s*. (Lancaster, 568, 570).

[3] *Evidence, House of Commons*, 5859.

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Mr. MAXWELL, a wine merchant of London, as an illustration of his belief that the labouring classes will not surrender the use of beer for wine, stated that, as a wine merchant it is his custom to offer occasional labourers *wine* to drink, but they either refuse it, or swallow it thanklessly; and although, from the nature of his business, exposed to pillage, "his men, if you put beer into the cellar, will take the beer in preference to the wine, though they may take the finest wine in the cellar."[1]

In the course of the inquiry by the House of Commons, the fact was mentioned that, within the last year, some spirit-shops in London had begun to retail wine in gills over the counter, to the lower orders and artisans, who are generally supposed to use only gin and beer. Hence an inference was somewhat hastily drawn, by generalising a few instances, that the taste of these classes is changing; and that light wines would be eagerly sought after by them, if offered at a reduced duty.

The evidence of two of the proprietors of these houses was taken in the Committee; and it appeared that the entire number of such establishments did not exceed four or five. The largest in the kingdom retailed about two and a half or three pipes per week (including the sales in dozens and half-dozens),[2] the other, one pipe in three or four weeks.[3]

[1] *Evidence*, 3192. In France itself, a country overflowing with light wines, the consumption of beer is rapidly increasing; upwards of 90,000,000 gallons is the present consumption: large breweries are multiplying in Paris and the northern towns. Good beer is made not only in French Flanders, but in Alsace; and, in the country around Strasburg, the peasantry drink their own wine when they produce it; but those who do not, prefer beer. The export of ale and porter to France, from the United Kingdom, amounted to 43,368 gallons in 1854.

[2] *House of Commons' Committee*, 6041, 6054, 6176. [3] Ibid. 6039.

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But these men stated that they could only sell strong and good wines with considerable body and spirit, principally port and sherry, bucellas and hock, which they draw all at one and the same price.[1] But so far from their discovering any taste in the working classes for light wines, or cheap French wines, they concur in declaring that cheap claret does not suit them, and would not be in demand by the middle classes;[2] that it must be strong wine, else they will not have it at all;[3] that Benecarlos, and Sicilian red wines, they cannot sell, and that even Masdeu they hold to be "detestable."[4]

I am sorry to add, that subsequent experience has demonstrated that no great increase in the consumption even of strong wines, by the lower orders, is to be anticipated, in establishments of this kind. The proprietor of one of them, who made a communication to the Committee,[5] has since stated, that in consequence of the first success of two or three dealers who, like himself, had tried the experiment of selling wine over the counter, many others attempted a similar system, but the result was unsatisfactory, they soon desisted from the attempt; and, from his own experience, he now believes that the attempt is hopeless, to induce a consumption of wine by the class accustomed to spirits.

From all these considerations of the difficulty of creating a new class of consumers of wine, it is to be apprehended that any Chancellor of the Exchequer who will venture on the experiment of reducing the duty to one shilling, must be prepared to do so as a boon to the wine merchant and

[1] *House of Commons' Committee*, 6045, 6067, 6095.
[2] *Ibid.* 6067, 6091.
[3] *Ibid.* 6135, 6140.
[4] *Ibid.* 6231, 6239.
[5] *Ibid.* 6180.

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the public, with an immediate loss to the revenue; contented to await for a reasonable time the benefit which he or his successor may possibly derive from the result. Lord Ripon, in reducing the wine duties in 1825, did so as a concession to the consumer, with the anticipation of a loss to the revenue equal to 230,000*l.* per annum. But the actual exceeded the estimated loss by more than double. Sir ROBERT PEEL urged this result of Lord Ripon's reductions in 1825, as a sufficient ground for abstaining from any similar measure in 1842; not alone because they had failed to replace the revenue surrendered, but from his firm conviction that, even if the capability of doing so existed, a considerable interval must elapse, before the reaction could arrive.

Mr. GLADSTONE, in 1853, assigned the same reason as conclusive against the experiment of a change,—"the taste respecting wine was not to be revolutionized in a day. The present state of the taste for wine in this country he considered to be the result of the long prevalence of our financial system, but you could not alter it essentially except in the course of years."[1]

The example of the increased consumption of *tea*, *coffee*, and *sugar*, consequent on a reduction of the respective duty and cost of each, has been repeatedly cited as an encouragement to hope for the same result in the instance of wine. But the parallel fails not merely because these articles approach very closely, if they do not come within the line, which separates the luxuries from the necessaries of life; but for another and more obvious reason. The conventions and the compulsion of society have placed a practical limit to the use of even the mildest fermented and intoxicating drinks. There are certain classes whom age, sex, and other causes practically exclude from the use of

[1] *Speech* of the Right Hon. W. GLADSTONE, April 18th, 1853.

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spirits and wine ; and even those who resort to them are restricted by custom and the obligation of temperance to a limited quantity. But the use of non-intoxicating stimulants, such as coffee and tea, has no limit but those of ability to buy and appetite to consume; they are the enjoyment of all ranks, from the richest to the humblest, of both sexes and all ages, from infancy to decrepitude. Hence as the cost of tea declined, its consumption was stimulated and spread amongst all classes, and the same result followed the double operation of lowering the duty upon coffee and multiplying the supply by extending the cultivation in Ceylon and elsewhere.

It must also be borne in mind, that coffee and tea have no cheaper substitutes to contend with, whilst both present in some sort a rivalry to fermented drinks; and it has been observed and commented on before, that as the use of coffee and tea extended, the use of spirits and beer has declined, though not in a corresponding ratio.

Besides, reduction of duty on similar articles, have not uniformly been followed by increase of consumption. When the tax on malt was reduced in 1823, and the excise upon beer repealed in 1830, the effect failed to realise the expectation of the Chancellor of the Exchequer, for the consumption has not since increased proportionately to the increase of population. It would appear that the people already made use of malt liquor to an extent limited by discretion, and that the mere temptation of a lower price influenced but very slightly further indulgence of appetite.

	Duty on Malt. s. d.	Consumption per Head. Bushels.
1822	3 7½	1·36
1823	2 7	1·29
1824	,,	1·48
1825	,,	1·64
1830	,,	1·37
1835	,,	1·70

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	Duty on Malt.	Consumption per head.
1840	2 7 and 5 per cent.	1·60
1845	,,	1·30
1850	,,	1·50
1851	,,	1·48
1852	,,	1·49
1853	,,	1·51
1854	4 0	1·32

Brandy, on the other hand, presents a striking illustration of the success of relaxation in stimulating consumption. But in this instance, by a judicious reduction of the duty, the public were admitted to participate more freely of an article for which they entertained a decided preference, but *from the use of which they had long been excluded* by an almost prohibiting tax. The taste for brandy has prevailed in the United Kingdom for centuries, and even the tax of 1*l.* 2*s.* 10*d.*.a gallon did not prevent an annual importation of upwards of a million gallons;[1] so that when Sir ROBERT PEEL, in 1846, reduced the duty to 15*s.*, the effect was immediate, and the consumption nearly doubled in a few years, notwithstanding a considerable rise in its price.

	Consumption. Gallons.	Revenue. £
1845	1,073,778	1,225,869
1846	1,554,348	1,195,439
1847	1,566,038	1,174,365
1848	1,632,743	1,224,552
1849	2,214,275	1,659,659
1850	1,860,809	1,395,110
1851	1,903,203	1,428,970
1852	1,924,395	1,442,683
1853	1,869,343	1,402,088
1854	1,861,965	1,396,175

[1] *Tobacco* is perhaps the most remarkable illustration of an article defying all the discouragements of taxation, by the sheer force of the public taste in its favour. The consumption of wine is alleged to have declined under the influence of a duty equal to 300 per cent. on its value. But the duty on tobacco has been equal to 1200 *per cent. on its cost*, and yet the consumption has risen from 16,904,752lbs. in 1801, to 28,062,978lbs. in 1851.

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Mr. M'CULLOCH, in the last edition of his *Commercial Dictionary*, has recorded his opinion against the policy of a *one shilling* duty on wine. Such a reduction, he says "would not have any considerable influence in reducing the price of the finer description, and it is very questionable whether the inferior and low priced wines that are now excluded would, *though there were no duty*, be very generally introduced into this country. The better opinion seems to be, that beer would continue as at present to be preferred by the bulk of the population; and if so, the measure would have little more effect than to occasion *a loss of revenue*."[1]

[1] M'CULLOCH'S *Commer. Dict.*, edit. 1854, art. *Wine*, p. 1416.

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CHAPTER XIV.

THE PRESENT PRICE OF WINE WILL BE RAISED, UNDER A ONE SHILLING DUTY.

ONE important consideration was adverted to in the Wine Committee of the House of Commons, in 1852, namely, the effect which a greatly increased demand, consequently on a greatly diminished duty, would have on raising the first cost of wine at the place of growth. Within the last fifty years, the ordinary increase of population in Europe and North America, the peopling of Australia and California, and the extension of European tastes in Algeria and South America, have produced a vastly augmented demand for wine, and this acting on a supply which nature has limited to an area almost insusceptible of extension, has tended gradually, but sensibly, to increase the cost of the better descriptions of wine universally. Since 1793, the price of a pipe of port wine has nearly doubled in England: it has risen from 52*l.* to 93*l.*, the difference, after deducting the duty and charges incident to each period, being 26*l.* 13*s.* 9*d.*

From the year 1787, when Mr. PITT reduced the duties, to the year 1795, when he increased them, the duty on

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wine was 3*s.* per gallon; and the price to the consumer, about 20*s.* to 26*s.* per dozen for port wine of first quality, and others in proportion. The first cost of the wine is now so much increased, that if the duty were reduced to 1*s.*, wine of the same age and quality could not be sold at the same price as in the time of Mr. PITT.

Judging, therefore, from the effect even of a naturally and gradually increasing demand; an extraordinary and unprecedented one such as it is now suggested to create, would have the effect of adding so largely to the first cost of the wine, as to give an augmented profit to the foreign grower, equal at least to the reduction of the duty: so that on wines of this description the consumer would reap little or no advantage from the change.[1]

The purchases of Spanish red wine made for the British navy between the years 1805 and 1813, averaging about 600,000 gallons, and never but in one year amounting to 1,000,000, had the effect of raising the price in Catalonia 150 per cent.[2] A more recent example has lately occurred

[1] See the *Evidence* of Mr. BARNES and Mr. CARBONELL, *House of Commons' Committee*, 6400, 2733. Mr. Hart, an extensive importer, said, on the same occasion, that he thought "if you reduce the duty on wine, and on the low wines of France and Sicily, the benefit would go entirely to the French and Sicilians. We have proof before us that they would advance the price of wine in the ratio that we reduce the duty. When the Government reduced the duties on brandy from 22*s.* 10*d.* to 15*s.* a gallon, the French immediately raised their price in precisely the same ratio" (*Evidence*, 2923, 2940). And Mr. Harrison, of the house of Alanson and Brandreth, of Liverpool, said, "The result of his experience of many years is, that the value of fine wines is considerably increasing now, and, therefore, if you take off the duty, the growers will immediately raise their prices, because they know the English consumer does not object to pay it" (*Evidence*, 5941, 5954).

[2] See the *Evidence* of Mr. PORTER, *House of Commons' Committee*, 3770.

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in Portugal. In September, 1852, the Portuguese government reduced the export charges on port wine at Oporto 12 millreis, or 2*l.* 14*s.* per pipe. About the same time a sudden demand arose for Australia, and about 2000 or 3000 pipes were exported to that colony. This has had such an effect, that the first cost of port wine rose from 20 to 30 millreis (4*l.* 10*s.* to 6*l.* 15*s.*) per pipe, not only absorbing the amount of the duty reduced, but actually increasing the cost to double the reduction.

But it is not the finer wines alone, of which the production is limited, that are liable to be thus affected in price by increased demand. Recent events have demonstrated that the medium and ordinary descriptions, whose growth is much more extensive, are all subject to the same influences. The red wine of Roussillon, which under the name of *Masdeu* has been sought to be introduced in England as a substitute for ordinary port, has risen in value since the appearance of the vine disease at Oporto; and its price, which was about 12*l.* a pipe, prior to 1852, rose to 18*l.* in 1854, and is now 22*l.*

Benecarlos, a red wine of somewhat similar character, from Valentia, used for blending with Port, has received a similar impulse, from the recent demand for Spanish wines in France. Its price, which was 6*l.* a pipe, in 1851, is now 10*l.*, the rise being attributable to the demand in England consequent on the destruction of Port Wine by the vine-disease; and to the fact, that Benecarlos forms a portion of 2,600,000 gallons of wine imported into France in 1854. From this circumstance an inference may be fairly drawn of the influence likely to be produced on the price of all Peninsular wines, were the annual consumption of Great Britain to be suddenly raised from *six* million gallons to *thirty-six*.

Sicilian Marsala has participated in the general rise: with-

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in the last two years its export has been nearly doubled, and its price has advanced from 10*l.* to 14*l.* a pipe.

Leaving aside for the moment the finer descriptions of Port and Sherry, which can always command something of a *fancy* price, and looking only to the lowest qualities imported into the United Kingdom, being those in the consumption of which a vast increase is looked for, I find by the trade circular of the leading houses in London, that the shipping price of the *cheapest Sherry* has risen 50 per cent. since 1850, and that of *Port* has been doubled within the same period, especially since the appearance of the vine disease in France, in 1822.

LOWEST SHIPPING PRICE OF PORT AND SHERRY SINCE 1850.

	Port.	Sherry.
January 1850	£18	£15
1851	26	17
1852	22	17
1853	22	20
1854	32	20
1855	36	22

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From instances such as these, it is clear, that any great augmentation of the demand even for the lowest class of wines—the supply of which is assumed to be unlimited—is pretty certain to be followed by a considerable enhancement of their cost at the places of their growth and shipment.

Again, look to the prospect from France, apart from the great calamity which for the moment has paralysed the industry of the wine districts. Within the last twenty-four years the home consumption of wine in France has nearly doubled; that of brandy has increased 70 per cent., and the value of both, exported, has risen from 44,000,000 fr. to 85,000,000 fr. between 1831 and 1848. The produce of Algeria alone, an entirely new destination, now absorbs

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annually 8,800,000 gallons of French wines; and the South American States are year by year increasing their demands. Since the peace of 1815, Russia has become one of the principal consumers of the finest wines of France, champagne and claret; and so ardent is her taste for these, that the Commissioners of the National Assembly, in 1849, have expressed a doubt, whether any reduction of the duty on their entry would produce any sensible increase in their consumption in Russia.[1]

The wines thus eagerly sought after, happen to be those for which the taste is predominant in England. Not only are they increasing in request in the countries to which France is accustomed to export them; but in Paris, and amongst the higher classes of society in France, the wines of Bordeaux have of late years superseded those of Burgundy. It has recently become the habit amongst the medical profession in Paris to decry Burgundy as being injurious to the brain and to digestion, and to extol claret, "*comme un vin froid, mais tonique et le plus hygiénique de tous.*"[2] Bordeaux, in consequence, has become the fashion; and at the present moment it forms at least two-thirds of the consumption of Paris.

If then, simultaneously with this rapidly increasing use of those French wines abroad, it were possible, by a course such as now contemplated, to create a vastly augmented demand in the United Kingdom, it follows as a matter of course, that the price at the place of growth must be sensibly affected. It is not consistent with the course of trade, that the consumption could be suddenly expanded from *six* million gallons to *thirty-six* millions, without occasioning a rise in its cost in every country from which we draw our

[1] *Enquête Legislative, Rapport*, p. 38.
[2] *Ibid.*, p. 6, 13.

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supplies. It may be a question what proportion this addition to the first cost of the wine might bear to the amount deducted from the tax; but there is little room to doubt, that whatever loss might be entailed on the revenues of this country by a *one shilling* duty; the change would be a lucrative one for the vine-growers of the Peninsula, and Sicily; and, in a less degree, for those of France.

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CHAPTER XV.

IF THE USE OF WINE IS TO SUPERSEDE THAT OF BEER AND SPIRITS, WHAT IS TO BE DONE WITH THE MALT DUTY AND EXCISE?

It is in the contemplation of the advocates for reducing the duty to 1*s.*, that the demand is thereby to be increased from 6,000,000 gallons per annum to 60,000,000 gallons. Even to recover the present amount of revenue, it will be indispensable to add 30,000,000 gallons to the present consumption of wine.

Is this largely increased consumption to arise *in addition* to the quantities of beer, spirits, and cider at present in use in the United Kingdom; or is it to *supersede*, in the same proportion, the present consumption of these articles?

If the former; if all this wine is to be drunk by the lower orders over and above their present allowance of beer, whisky, and gin, it is to be feared that demoralisation will keep pace with the equally augmented use of intoxicating stimulants.

If, on the other hand, this newly excited demand for wine is to supersede the demand for beer and spirits, and the use of the latter is to fall as the taste for the other rises, the consequences of such an alteration of national habits

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must prove seriously detrimental to the interests of the public revenue.

At present, the whole series of intoxicating liquors (cider excepted) form a class, every member of which contributes largely to the public revenue, and the duties appear to have been so nicely adjusted as to afford to each a fair field for competition with all its rivals, without jealousy on any side. The burthen is no doubt heavy, and the bearers unequal, but the adaptation has been so successful that no one is galled; those who pay the tax npon wine do not complain of the duty on beer; and the manufacturer of British spirits, expresses no discontent with the terms imposed on rum and brandy.

On due reflection, it will be found, that if we disturb this well-balanced arrangement by shifting the weight from any one of its supporters the change cannot stop there—it must involve the re-adjustment of the entire system of taxation on fermented and spirituous liquors.

In the first place, the reduction of the duty on wine in the United Kingdom, must be followed by a corresponding reduction upon *brandy*. The same policy of extending our trade with the wine countries, which recommends the alteration as regards wine, will make it equally expedient to extend the measure to wine converted into spirits,—and the reasons have been already particularised, which render the latter a greater boon than the first. But there is a further consideration, affecting the safety of our own revenue, which will oblige us to lower the duty on brandy, in order to remove the temptation, which would be otherwise irresistible, to introduce highly alcoholised wine under the *one shilling* duty, for the purpose of afterwards separating the spirit by rectification, and thus evading the duty of 15*s*. a gallon.

All wine, as is well known, contains a proportion of

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spirit either inherent or introduced by the shipper to fortify it for the voyage. The proportion of alcohol is in

Port wine - -	22 per cent.	Colares - -	19 per cent.
Sauterne - -	14 „	Madeira	22 to 24 „
White Hermitage	17 „	Marsala	25 „
Masdeu - - -	19 „	Etna Port	30 „
Malaga - - -	18 „	Cape	22 „
Teneriffe - -	19 „		

The average in *sixty-six* varieties of wine submitted to analysis, was *seventeen per cent.* of spirit; and to enable the light wines of France to bear the voyage to this country, a still larger infusion of brandy would be iudispensable, in addition to their native proportion.

It admits of no doubt, that low wines could be imported so highly loaded with alcohol, as to render it a safe speculation to sacrifice the wine for the sake of the brandy contained in it. Such an operation could not be profitable under the present duty of *5s. 9d.*, but it may be very different under a duty of *one shilling*. It is true the scheme might be defeated by an analysis of every package and bottle of wine introduced, with a view to testing its proportion of spirit; but the operation would be liable to many of the objections that now apply to the examination of wines, for an assessment *ad valorem*. The only satisfactory security would be to remove the temptation to fraud, by diminishing the duty on brandy.

If, then, the duty on brandy be reduced simultaneously with that on wine, it would be impossible, consistently with justice, to retain the excise duty on *British spirits*, and on *Scotch and Irish whiskey*: "The public will not consent to have that greatly cheapened, which is drunk by the higher

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and middle classes, and to retain undiminished the duty on that which is consumed by the masses of the people."[1]

It may be urged, that the consumption of brandy consequent on the reduction of duty in 1846, took place without any simultaneous diminution of the consumption of British spirits. But the reduction on brandy was from 22*s.* 10*d.* per gallon to 15*s.*, leaving so wide an interval between it and British spirits at 7*s.* 10*d.* English, 3*s.* 8*d.* Scotch, and 2*s.* 8*d.* Irish, respectively, as to confine the use of brandy to limits within which it does not come into competition with gin or whiskey, the consumption of which belongs to lower classes of society. But a further reduction from 15*s.* a gallon to any rate very nearly approaching the scale of the tax on British spirits, would be productive of a different result.

Some of the witnesses before the Committee of 1852, had doubts whether an enlarged consumption of wine might not be excited, without greatly interfering with the consumption of *beer*; but nearly all were unanimous in their belief, and extolled it as one of the leading recommendations of reduced duties, that *it would substitute the use of wine for that of spirits.* In that honest conviction, the tax on *British spirits* ought in fairness to be submitted to a similar readjustment;—and if home-made spirits undergo a change, *rum,* the produce of our own colonies, cannot be left under the present rate of taxation.

But the alterations cannot halt even here;—an intelligent witness before the Committee of 1852, urged, with every show of reason, that "if you reduce the duty on wine to 1*s.*, you must of necessity get rid of *the malt tax.* I take it for granted, you could not maintain a tax upon that which you produce at home, and reduce to a nominal sum the tax

[1] *Evidence of* Mr. Bushell, *of Liverpool, House of Commons' Committee,* 5854.

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on that which is produced abroad; therefore I assume the malt tax must of necessity be abolished."[1]

The argument of this gentleman becomes irresistible, if, in addition to reducing the duty upon wine, the measure is to be extended till it includes the taxes upon foreign and colonial spirits, and British gin and Scotch and Irish whiskey. In short, the whole system by which we raise a revenue from distilled and fermented liquors, must necessarily be subjected to re-construction in the event of such an alteration in the wine duties as would disturb the present balance of taxation, whose incidence may be regarded as falling pretty equably upon each.

One is scarcely prepared for the magnitude of the amount involved in a measure so comprehensive. Attention is exclusively fixed upon the "wine duties," under the impression that they can be separately dealt with; but the speculator is induced to pause, when he discovers that wine forms but one item, and by no means the most important one, in a class of articles *which produce nearly one half the imperial revenue of England.* It is a startling fact, that from spirituous and fermented drinks alone, the treasury of the United Kingdom receives upwards of 19,000,000*l.* a year. The receipts were as follows in 1854:—

Wine - - - -	£1,795,013
Foreign Spirits - -	1,415,468
Colonial Spirits - -	1,276,324
British Spirits - -	7,660,778
Malt Duty - - -	6,093,038
Hops - - - -	86,422
Licenses - - -	1,038,396
	£19,315,439

[1] *Evidence of* Mr. BUSHELL, *of Liverpool, House of Commons' Committee,* 5854.

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In this table, I have included the proceeds of licenses to manufacture and sell wine, spirits, and beer in the United Kingdom, a fundamental change, which is represented as necessary, in order to give the new experiment a fair chance of success. It is urged, that in order to facilitate the sale and distribution of wine, with a consumption augmented to 36,000,000 gallons, it will be essential to increase the number of retailers; in fact, to take the granting of licenses from under the jurisdiction of the magistracy and transfer it to the Excise, who should be authorised to issue a license for the sale of wine as for the sale of tobacco, to any applicant on the payment of a small annual fee. It is declared, that this course is indispensable to the new state of things, and that without it the expectation of a greatly increased consumption of wine would fail, and all alterations of the duty prove unavailing[3]; and looking to the object in contemplation, there is nothing inconsistent or unreasonable in the suggestion.

I find that Mr. M'Culloch in the last edition of his Commercial Dictionary, has borne testimony to the justice of the view here taken, as to the claims of all the taxes on spirituous liquors to re-adjustment in the event of a relaxation on the duty on wine. "If the wine duties," he says, "are to be lowered to 1*s.* a gallon, and the consumption to increase to the extent that has been anticipated, there would certainly be a serious decline in the consumption of malt and spirits, and consequently in the revenue derived from them. To do justice to all parties, to the growers of barley and the distillers, as well as the importers of wine, it would be necessary to make a corresponding reduction in the duties on malt and spirits. Unless this were done, a reduc-

[3] *House of Commons' Committee. Evidence of* Mr. PORTER, 387; Mr. TUKE, 963, 1059; Mr. TROWER, 1851.

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tion of the wine duties to 1*s.* a gallon would be really equivalent to a bounty, or premium, on the consumption of wine. But there should be no favouritism in taxation, and however desirable, the substitution of one sort of stimulus for another is not to be effected by encroaching on the equality of taxation, which should be a fundamental principle in every sound system of finance."

Another consideration, which will no doubt weigh with any Chancellor of the Exchequer who may contemplate so great a reduction of the duty on wines, will be the equitable obligation of making to the holders of duty-paid wines at the moment of the change, a refund of the difference upon all stocks in hand.

As any additional duty imposed has hitherto been collected upon the stock in the dealer's cellars, in all fairness, as well in conformity with practice and precedent, there is a corresponding obligation to grant a *drawback* in the event of reductions.

When the duties were increased, the additional rate was charged upon the dealer's stock in 1795, 1796, 1803, 1804, 1813, and 1831; and, on the other hand, when reductions were made, a refund took place to the holders of wine in 1787, 1814, 1815, 1825, and 1831.

The probable amount of such a drawback in the event of a reduction of the duty from 5*s.* 9*d.* to 1*s.* has been variously estimated at from 1,500,000*l.* to 4,600,000*l.*[1] The latter estimate is too high; the first is conjectural; but assuming that the retail wine trade hold a stock of duty-paid wine equal to one year's consumption, it cannot be a wide estimate to suppose that the drawback might amount to 1,000,000*l.*

[1] M'Culloch's *Commer. Dict.*, Art. Wine.

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CHAPTER XVI.

ADULTERATION OF WINE.

It has been urged that the high duty on wine has a tendency, by increasing its price, to hold out inducements to its adulteration. But I apprehend that the temptation lies not so much in the duty (which is equal upon all wine) as *in the varying values of the wines themselves, and the inequalities of the first cost,* which invite a dishonest dealer to use a cheap wine for the purpose of augmenting the quantity of one which sells for five times its price. This facility would exist alike under a 1*s.* as under a 5*s.* duty, so long as Sicilian red wine and Benecarlos could be bought for 4*l.* a pipe, while port costs from 30*l.* to 50*l.*

The article in which the largest amount of deception is practised in this market is believed to be *Champagne.* But the fraud consists not in adulterations in this country, but in imitations shipped from Bremen, and other places, where light French wines, such as Sauterne, are submitted to a certain process to communicate flavour; and after forcing in carbonic acid gas, they are corked for exportation. This is an imposition entirely unconnected with high or low duties; but originating in the temptation to substitute an article whose first cost is a few pence, for one worth 4*s.* or

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5*s.*; and wine so compounded is made up for every European market, as well as that of Great Britain.

The adulterations chiefly complained of are not those which are practised in the place of growth in order to fit the article to the taste of this market, (such as mingling claret with hermitage, and port and sherry with other wholesome wines of their own vicinity to adapt them to the English palate[1]) but the mixing of cape and other base wines with sherry; and the adulteration of sound port with low-priced substitutes. But it is observable, that in the course of the inquiry before the Committee of 1852, little or no evidence in support of these allegations was recorded.[2]

[1] FORRESTER, 86, 86, 126, *et seq.*

[2] Two very disgraceful instances were adduced, one in which a wine dealer at Birmingham was brought before the magistrates of that town for offering as port wine a liquid compounded of Cider, Pontac, and British Brandy; but it was admitted that this mixture had not been prepared with any view of actual sale, but with a fraudulent design to raise a loan upon its deposit, under the representation that it was genuine wine. This transaction, therefore, was a swindle upon a money-lender, rather than a deception on the drinkers of port.

The other case was that of a party who, in 1850, was implicated in mixing certain proportions of low-class red wines, intending to ship them to the Channel Islands, and bring them back under the false description of "port." The wine was seized (the owner became insolvent in the meantime), and his creditors were compelled by the Customs to re-export the fictitious article to Guernsey. Scarcely a cask had been admitted to pay the duty, and the scheme proved a total loss.

The intention in this instance was to obtain a Customs sanction to the assertion of the shipper that the cargo was "port" wine, and under that pretence to dispose of it to some unsuspecting trader; thus, as in the previous instance, perpetrating a fraud not upon the public and the consumer, but on the retail dealer, an attempt which was checked by the vigilance of the Customs, and its repetition prevented by their precautions. *Evidence*, etc., 2615, 5234, 3765.

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"*Vatting*," or, as it is called, "blending," in bond, is another custom of the trade, sanctioned by law, and carried on under the immediate superintendence of the Custom-house authorities, which has been somewhat unfairly described as adulteration.

The process is little more than an extension to this country of the recognized usages of the trade abroad;—mixing, after importation, wines which, without the slightest imputation of fraud, are blended habitually at the place of export. The Act 8 and 9 Vic., cap. 91, regulates the mode in which it is to be done, permitting exclusively the mixing of different descriptions of one and the same wine—sherries with sherries, ports with ports—and obliterating the original brand upon the casks, so as to give the public due notice that the contents have been so dealt with. This process is one entirely for the convenience of the trade in its dealings with the public. One of the leading objects is to supply large parcels of wine of one uniform flavour, and, fairly availed of, under the supervision of the Customs, it is by no means calculated to expose the public to loss or deception. Besides, it is a practice entirely unconnected with questions of duty, and is as certain to be continued under a 1*s*. as a 5*s*. rate.

It is constantly stated, that tricks are resorted to by retailers and publicans, to impose on their customers by spurious imitations and compounds of inferior wines.[1] In the Committee of the House of Commons, the prevalence of such practices was strongly denied by those familiar with all the economy of the trade;[2] although it admits of no doubt that such frauds are capable of being perpetrated

[1] *House of Commons Committee. Evidence of* Mr. LANCASTER, 610, 614, and Mr. REDDING, 5227, *et seq.*

[2] *Ibid. Evidence of* Mr. SHORT and Mr. ROOK, 6122, 6124.

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in the instance of wine, as readily as in that of tea, coffee, or any other article for which it is practicable to substitute mixtures of less value.

But a little reflection will satisfy, that, in the case of an article so delicate as wine, such frauds could only be attempted in the very coarsest and most inferior descriptions, and by dealers of very low repute. Mr. Lancaster, one of the witnesses, who considers the tendency of high duty is to promote adulteration, qualifies this by stating that it would not exist except on a very small scale, as "wine is so limited in its use, that a man will get none used at all if he spoils it;"[1] and he named as the only two ingredients employed for the purpose, Cape wine and water. But "water" as an ingredient to adulterate wine, seems unsuitable; and the use of Cape for any purpose in this country, must be on the decline, as its importation is less in 1854 than it was in 1816, and only one-third what it was in 1827.

As to frauds ascribed to publicans, of imitating port wine by compounds of oak-bark, and elder, brazil-wood, and turnsole,[2] it must be observed, that any one accustomed to take wine could never be deceived by such a clumsy preparation. The imitation of sound and good wine by such a process is utterly impossible; and as it could only succeed if practised on the lower orders, by offering them a nauseous substitute instead of a cheap wine, its prevalence would be more likely to arise in the event of light wines coming into general use amongst that class of society. One witness, in fact, states that adulteration would be more likely to be stimulated than discouraged by a reduction of duty, as he has always observed that the tendency of cheap-

[1] *House of Commons Committee. Evidence of* Mr. LANCASTER, 610, *et seq.*

[2] *Ibid. Evidence of* Mr. REDDING, 5227

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ening a thing is to increase the desire to cheapen it more and more.[1]

It is obvious, too, that as adulteration, by mixing one wine with a cheaper one, can only operate upon that proportion of the price which consists of the "first cost," and cannot possibly affect the remaining element, viz., the "duty;" so in proportion to the magnitude of the latter item, the incitement to adulteration will be reduced. For instance, were there no duty to pay whatsoever upon wine, the dishonest profit of mixing one pipe of 100 gallons, worth 20*l.*, with another worth only 10*l.*, would be equal to *one-third* the value of the entire. But if a duty of 20*l.* per pipe is added, the gain by the fraud would be reduced to *one-seventh*; and, on the other hand, were the duty to be brought so low as 1*s.* per gallon, or 5*l.* for a pipe of 100 gallons, the profit of the unscrupulous dealer would rise by the operation from one-seventh to *a fourth*, so that the lower the duty the higher the premium on fraud.

[1] *House of Commons Committee. Evidence of* Mr. BUSHELL, 5865.

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CHAPTER XVII.

RESULT OF THE INQUIRY.

THE conclusion to which the foregoing considerations lead, is unfavourable to the extreme measure of reducing the duty on wine from its present rate of *five shillings and ninepence* to *one* shilling a gallon. It admits of no question, that so great a reduction in the cost would tend to increased consumption, and bring wine within the reach of a class now unaccustomed to its use. And putting aside all considerations of *revenue*, even those opposed to reduction from a conviction of its injury to the public income, are fully impressed with the advantages which an enlarged trade in wine would confer on the country, both in its external relations and in its internal economy.

It would strengthen our hands in contending with Portugal and Spain for the admission of British manufactures on more equitable terms;—and a more extended and intimate intercourse with France through the medium of her wine trade, would increase the securities for peace with that country.

As regards the United Kingdom, an increased import of wine would necessarily imply an increased employment of shipping, and would involve in all probability an increased

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export of our manufactures, giving increased employment at the same time to the various handicrafts dependent on the preparation and distribution of wine.

Apart from financial considerations, therefore, these and many other advantages can readily be foreseen as soon as the state of the revenue would permit the surrender of so much income. But, on the other hand, were the reduction to take place, on the calculation of such an increased consumption of wine as would replace if not redouble the present revenue, the preponderance of facts does not encourage us to look with confidence to that result.

It is by no means clear that a sufficient supply of suitable wines could be obtained to meet so vastly enlarged a demand. It is more than doubtful whether wine of the quality obtainable would suit the tastes, the palate, or the health of the people of England; and it is unquestionable that the cost of wine, such as we now use, would be immensely raised in price were a sudden demand to arise, to anything approaching the extent contemplated.

But even admitting all these disputed points to be settled affirmatively and to the satisfaction of the advocates for reduction, still, as a matter of course, such a fundamental alteration in our national habits and fiscal system could not be confined to the article of wine individually, but must be simultaneously extended to all the members of the same family—to beer, to home-made spirits, to colonial rum and foreign brandy—articles from which we now raise an income of 19,000,000*l* per annum, a sum exceeding one-third the income of the United Kingdom.

Whatever the ultimate decision may be, one thing is most desirable for the wine-trade of this country, that that decision should be early and distinctly declared. It is highly prejudicial to their interests, as well as those of the revenue, that after being so frequently agitated, the question should

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be left in any uncertainty. Within the last seventy years, the duties on wine have been altered no less than eighteen times. Such perpetual alarms of change tend to flutter the market, to unsettle prices, and to perplex the operations of commerce in every stage, from the growth of the vine to the retail of its produce.

In one particular, those who deal in wine are more obnoxious to injury from such a source than the dealers in any other article; inasmuch as a long interval must elapse between production and consumption, to render wine fit for use at the table. Every consumer endeavours to store a supply, however small, in his private cellar; and every wine-merchant must keep up his stocks to acquire age and mellowness; Port wine and others can only ripen in bottle, and as bottling is prohibited in bond, this operation can only take place after the duty has been paid and the wine removed to the merchant's premises. The apprehension of coming changes, therefore, operates to the discouragement of both classes, neither the seller nor the consumer being willing to invest largely in an article whose value is exposed to diminution. Besides, on the announcement of a reduction of duties, the revenue is always certain to be the first sufferer.

A very striking illustration of this occurred in the last instance, when an impending change of duties was officially announced by Sir Robert Peel, in March, 1842. The negociation failed both with Portugal and France, and the duties eventually underwent no change whatsoever; but whilst the panic endured, the consumption fell from 6,184,960 gallons to 4,815,222 gallons, and the revenue from 1,720,479*l.* to 1,334,469*l.* As Port wine was that chiefly affected by the expected change, its import fell off in a single year upwards of 1,000,000 gallons. It had been 2,387,017 in 1841, it suddenly fell to 1,288,953 in 1852;

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and it was not till the alarm had entirely subsided in 1844—1845, that the trade returned to its accustomed level.

Should any Chancellor of the Exchequer come to the determination to try this great experiment, and take wine out of the category of articles from which, as "*luxuries*," it has been hitherto customary to raise a revenue, and transfer it to the class of *necessaries*, with an almost nominal duty, it is but justice to the trade that they should be early apprised of such an intention, in order that the continental growers of wine may be prepared for any suddenly-increased demand in this country, and that the trade at home may be enabled to take the necessary precautions for its own re-organization under such a revolution in its economy.

On the other hand, should it be decided, that wine ought still to be regarded as the legitimate source from which a revenue of nearly 2,000,000*l.* can be annually raised off an article of exclusively foreign production, without a murmur from those who pay it; and that the duty on wine could not be greatly lowered without at the same time re-adjusting, in a similar proportion, the taxes on all the other fermented liquors and articles of the same family, which now contribute so largely to the income of the United Kingdom, it would be but just to those embarked in the trade, that that decision should be speedily and clearly enunciated, as well for restoring confidence to wine-merchants, as ensuring the stability of the revenue.

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APPENDIX.

No. I.

Analysis of the Duty chargeable on French Wine (imported into the Port of London in a British Ship) as it stood between July 25, 1782, and July 5, 1786 [i.e., *as last altered previously to the Consolidation Act, 27 Geo. III, c. 13.*]

		Per Tun Wine Measure. £	s.	d.
Part of the ancient duties of "of Tonnage and Poundage;" made perpetual by Act 1 Geo. I, stat. 2, c. 12.	Old Subsidy - - - - -	4	10	0
	Additional Duty - - -	3	0	0
First granted by 9 & 10 Wm. III, c. 23; continued by subsequent Acts.	New Subsidy - - - - -	4	10	0
2 & 3 Anne, c. 9; continued by subsequent Acts, and made perpetual by 11 Geo. I, c. 9.	One-third Subsidy - - -	1	10	0
3 & 4 Anne, c. 5; made perpetual by 11 Geo. I, c. 9.	Two-thirds Subsidy - -	3	0	0

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		Per Tun Wine Measure. £	s.	d.
1 Jac. II, c. 3; made perpetual by 3 Geo. I, c. 9.	Impost on Wines (1685) -	8	0	0
4 & 5 Wm. and Mary, c. 5; made perpetual by 3	Impost of 1692-3 on French Wines (and other goods) - - - - - - -	8	0	0
		57	10	0
	The Duties enumerated above were all subject to an abatement of 6 per cent. in commutation of previous arbitrary allowances for damage (under Act 6 Geo. I, c. 12, § 2); and the first six to a further abatement of 12 per cent. in respect of leakage (under the 8th Rule of the "Book of Rates," annexed to the Act 12 Car. II, c. 4, and recognised in subsequent Acts of Parliament); which abatement of 6 per cent. on an aggregate of 57*l.* 10*s.*, and 12 per cent. on an aggregate of 24*l.* 10*s.*, are here conjointly deducted -	6	7	$9\frac{6}{10}$
		51	2	$2\frac{4}{10}$
18 Car. II, c. 5; continued by subsequent Acts, and made perpetual by 9 Geo. III, c. 25.	Coinage due - per tun	0	10	0
18 Geo. II, c. 9 - -	Additional Duty on Wine from March 25, 1745 -	8	0	0
3 Geo. III, c. 12 - -	,, ,, 31, 1763 -	8	0	0
18 Geo. III, c. 27 -	,, April 20, 1777 -	8	8	0
		76	0	$2\frac{4}{10}$

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		Per Tun Wine Measure. £	s.	d.
19 Geo. III, c. 25	Additional Impost of 5 per cent. on all former Subsidies, Duties, etc., from April 5, 1779	3	16	$0\frac{1}{10}$
20 Geo. III, c. 30	Additional Duty on Wine from May 10, 1780	8	8	0
		88	4	$2\frac{1}{2}$
22 Geo. III, c. 66	Additional Impost of 5 per cent. on all former Subsidies, etc., except the previous Impost of like per centage in 1779, from July 25, 1782	4	4	$4\frac{4}{5}$
	Aggregate rate of Duty chargeable from and after July 25, 1782	92	8	$7\frac{3}{10}$

Or 8*s.* $9\frac{6}{10}$*d.* per imperial gallon.

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No. II.

A STATEMENT SHOWING THE RATES OF DUTY (COMPUTED BY THE IMPERIAL GALLON) UPON THE WINE OF THE SEVERAL SORTS, IN EACH YEAR FROM 1781 TO 1796 INCLUSIVE.

*** *This Statement is in correction of errors which appear in a similar return published in the Report of the "*WINE DUTIES COMMITTEE*" of the House of Commons, 1852, vol. ii., p. 876.*

Years.	Wine imported into the Port of London in British Ships.																	
	French.			Rhenish, (Germany), and Hungary).			Portugal and Madeira.			Spanish, or of the Spanish Territories.			Other sorts.					
	Customs.	Excise.	Total.	Customs.	Excise.	Total.	Customs.	Excise.	Total.	Customs.	Excise.	Total.	Customs.	Excise.	Total.	Customs.	Excise.	Total.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
1781	8 4	..	8 4	4 4$\frac{1}{2}$	..	4 4$\frac{1}{2}$	3 11$\frac{1}{2}$	..	3 11$\frac{1}{2}$	4 0$\frac{1}{2}$	..	4 0$\frac{1}{2}$	4 0$\frac{1}{2}$	..	4 0$\frac{1}{2}$			
1782 To July From July 25 (date at which 22 Geo. III, c. 66, took effect,	8 8	..	8 8	4 6$\frac{8}{10}$	..	4 6$\frac{8}{10}$	4 0$\frac{1}{2}$	..	4 0$\frac{1}{2}$	4 3$\frac{1}{2}$	..	4 3$\frac{1}{2}$	4 3$\frac{1}{2}$	..	4 3$\frac{1}{2}$			
1783 to 1785.																		
1786 Previously to July 5.																		
From July 5 (date at which 26 Geo. III, c. 39, took effect)	5 4$\frac{1}{2}$	3 4$\frac{1}{2}$	8 9	2 10$\frac{1}{2}$	1 8$\frac{1}{2}$	4 6$\frac{8}{10}$	3 5$\frac{1}{2}$	1 8$\frac{1}{2}$	4 3$\frac{1}{2}$	2 6$\frac{1}{2}$	1 8$\frac{1}{2}$	4 3$\frac{1}{2}$	2 6$\frac{1}{2}$	1 8$\frac{1}{2}$	4 3$\frac{1}{2}$			
1787 Previously to May 10.																		
Subsequently to May 10 (date at which the Consolidation Act, 27 Geo. III, c. 13, took effect)	2 9$\frac{1}{2}$	1 8$\frac{8}{8}$	4 6	2 9$\frac{1}{2}$	1 8$\frac{1}{2}$	4 10$\frac{1}{2}$	1 10$\frac{1}{2}$	1 1$\frac{1}{2}$	3 0	1 10$\frac{1}{2}$	1 1$\frac{1}{2}$	3 0	1 10$\frac{1}{2}$	1 1$\frac{1}{2}$	3 0			
1788 Previously to September 1.	..	..	..	..	..	..	..	..	..	..	..	..	2 9$\frac{1}{2}$	1 8$\frac{1}{2}$	4 6			
From September 1 (date at which the Act 28 Geo. III, c. 33, took effect)																		
1789 to 1794.																		
1795 Previously to February 23.																		
From February 23 (date at which the Act 35 Geo. III, c. 10, took effect)	2 9$\frac{1}{2}$	4 8$\frac{1}{2}$	7 4$\frac{1}{2}$	3 9$\frac{1}{2}$	3 7$\frac{1}{2}$	6 9$\frac{8}{8}$	1 10$\frac{1}{2}$	3 0$\frac{1}{2}$	4 10$\frac{11}{10}$	1 10$\frac{1}{2}$	3 0$\frac{1}{2}$	4 10$\frac{11}{10}$	2 9$\frac{1}{2}$	3 7$\frac{1}{2}$	6 4$\frac{11}{10}$			
1796 To April 17.																		
From April 17 (date at which the Act 36 Geo. III, took effect)	5 7$\frac{1}{2}$	4 8$\frac{1}{2}$	10 3$\frac{8}{8}$	5 1$\frac{1}{2}$	3 7$\frac{1}{2}$	8 8$\frac{1}{2}$	3 9$\frac{1}{2}$	3 0$\frac{1}{2}$	6 8$\frac{8}{8}$	3 9$\frac{1}{2}$	3 0$\frac{1}{2}$	6 9$\frac{8}{8}$	4 8$\frac{1}{2}$	3 7$\frac{1}{2}$	8 3$\frac{8}{8}$			

Custom-House, London, February 18, 1853.

R. D. WOODIFIELD, *Inspector General of Imports and Exports.*

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No. III.

RETURN OF THE QUANTITY OF WINE PRODUCED IN FRANCE IN EACH OF THE YEARS 1848, 1849, 1850, 1851, 1852, 1853, & 1854.

DÉPARTEMENTS.	1848.	1849.	1850.	1851.	1852.	1853.	1854.
	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.
Ain	416,721	258,636	286,474	340,823	161,543	135,829	151,356
Aisne	331,299	284,059	407,797	239,703	157,311	233,169	47,905
Allier	460,355	314,374	468,061	250,786	133,691	158,906	103,314
Alpes (Basses-)	122,292	93,032	86,179	54,939	60,131	38,597	28,246
Alpes (Hautes-)	131,441	109,484	91.700	96,682	110,792	77,519	57,387
Ardèche	294,114	256,863	223,040	148,209	126,000	69,805	62,133
Ardennes	83,493	98,345	147,027	62,201	45,966	66,207	12,051
Ariége	103,425	80,891	80,493	54,191	50,778	29,798	14,851
Aube	945,300	622,500	580,000	835,815	348,981	499,702	73,927
Aude	1,468,694	981,492	657,364	1,301,280	638,659	579,398	232,110
Aveyron	292,212	296,547	424,511	269,334	259,541	226,582	150,190
Bouches-du-Rhône	811,603	514,064	472,535	330,831	317,849	210,256	194,713
Calvados	.....	2	2	2	.....	2	2
Cantal	4,720	2,975	4,205	2,544	3,610	2,310	2,090
Charente	1,213,283	937,923	2,029,791	1,357,044	649,549	581,750	397,497
Charente-Inférieure	4,070,728	2,278,619	4,269,469	3,009,900	1,561,900	1,230,900	763,000
Cher	324,406	219,448	233,259	179,211	114,034	141,336	39,734
Corrèze	354,315	170,827	444,489	202,773	178,679	130,345	65,369
Corse	.....	.....	.....	.....	.....	.....	.....
Côte-d'Or	968,904	575,552	726,189	434,357	178,043	392,428	183,418
Côtes-du-Nord	.....	.....	.....	.....	.....	.....	.....
Creuse	.....	.....	.....	.....	.....	.....	.....
Dordogne	407,569	267,039	616,440	465,665	278,748	190,347	129,054
Doubs	317,189	178,164	197,605	156,817	81,478	46,795	16,229
Carried forward	13,122,063	9,540,836	12,446,630	9,523,107	5,457,283	5,041,981	2,724,576

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No. II.

A STATEMENT SHOWING THE RATES OF DUTY (COMPUTED BY THE IMPERIAL GALLON) UPON THE WINE OF THE SEVERAL SORTS, IN EACH YEAR FROM 1781 TO 1796 INCLUSIVE.

*** *This Statement is in correction of errors which appear in a similar return published in the Report of the "*WINE DUTIES COMMITTEE*" of the House of Commons*, 1852, vol. ii., p. 876.

Years.	Wine imported into the Port of London in British Ships.														
	French.			Rhenish, Germany, and Hungary.			Portugal and Madeira.			Spanish, or of the Spanish Territories.			Other sorts.		
	Customs	Excise	Total.	Customs	Excise.	Total.	Customs	Excise.	Total.	Customs	Excise.	Total.	Customs	Excise.	Total.
	s. d.	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*	*s. d.*
1781	8 4	..	8 4	4 4⅜	..	4 4⅜	3 11¾	..	3 11¾	4 0¾	..	4 0¾	4 0¾	..	4 0¾
1782 To July	8 9	..	8 9	4 6 9/10	..	4 6 9/10	4 2⅛	..	4 2⅛	4 3⅕	..	4 3⅕	4 3⅕	..	4 3⅕
From July 25 (date at which 22 Geo. III, c. 66, took effect,															
1783 to 1785.															
1786 Previously to July 5.	5 4⅕	3 4⅘	8 9	2 10⅛	1 8⅖	4 6 9/10	2 5⅛	1 8⅛	4 2⅛	2 6⅘	1 8⅖	4 3⅕	2 6⅘	1 8⅖	4 3⅕
From July 5 (date at which 26 Geo. III, c. 59, took effect)															
1787 Previously to May 10.	2 9⅖	1 8⅘	4 6	3 2⅖	1 8⅖	4 10⅘	1 10⅖	1 1⅗	3 0	1 10⅖	1 1⅗	3 0	1 10⅖	1 1⅗	3 0
Subsequently to May 10 (date at which the Consolidation Act, 27 Geo. III, c. 13, took effect)															
1788 Previously to September 1.	..	..	..	..	..	..	..	..	..	..	..	..	2 9¾	1 8⅖	4 6
From September 1 (date at which the Act 28 Geo. III, c. 83, took effect)															
1789 to 1794.															
1795 Previously to February 23.	2 9⅖	4 6⅗	7 4¼	3 2⅖	3 7¼	6 9⅗	1 10⅖	3 0½	4 10 9/10	1 10⅖	3 0½	4 10 9/10	2 9⅖	3 7¼	6 4 6/10
From February 23 (date at which the Act 35 Geo. III, c. 10, took effect)															
1796 To April 17.	5 7⅘	4 6⅖	10 2½	5 1¼	3 7¼	8 8½	3 9¼	3 0½	6 9¾	3 9¼	3 0½	6 9¾	4 8½	3 7¼	8 3¾
From April 17 (date at which the Act 36 Geo. III, took effect)															

Custom-House, London, February 18, 1853.

R. D. WOODIFIELD, *Inspector-General of Imports and Exports.*

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RETURN OF THE QUANTITY OF WINE PRODUCED IN FRANCE IN EACH OF THE YEARS 1848, 1849, 1850, 1851, 1852, 1853, & 1854.

Départements.	1848.	1849.	1850.	1851.	1852.	1853.	1854.
	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.
Ain	416,721	258,636	286,474	340,823	161,543	135,829	151,356
Aisne	331,299	284,059	407,797	239,703	157,311	233,169	47,905
Allier	460,355	314,374	468,061	250,786	133,691	158,906	103,314
Alpes (Basses-)	122,292	93,032	86,179	54,939	60,131	38,597	28,246
Alpes (Hautes-)	131,441	109,484	91.700	96,682	110,792	77,519	57,387
Ardèche	294,114	256,863	223,040	148,209	126,000	69,805	62,133
Ardennes	83,493	98,345	147,027	62,201	45,966	66,207	12,051
Ariége	103,425	80,891	80,493	54,191	50,778	29,798	14,851
Aube	945,300	622,500	580,000	835,815	348,981	499,702	73,927
Aude	1,468,694	981,492	657,364	1,301,280	638,659	579,398	232,110
Aveyron	292,212	296,547	424,511	269,334	259,541	226,582	150,190
Bouches-du-Rhône	811,603	514,064	472,535	330,831	317,849	210,256	194,713
Calvados	.....	2	2	2	.....	2	2
Cantal	4,720	2,975	4,205	2,544	3,610	2,310	2,090
Charente	1,213,283	937,923	2,029,791	1,357,044	649,549	581,750	397,497
Charente-Inférieure	4,070,728	2,278,619	4,269,469	3,009,900	1,561,900	1,230,900	763,000
Cher	324,406	219,448	233,259	179,211	114,034	141,336	39,734
Corrèze	354,315	170,827	444,489	202,773	178,679	130,345	65,369
Corse	.....	.....	.....	.....	.....	.....	.....
Côte-d'Or	968,904	575,552	726,189	434,357	178,043	392,428	183,418
Côtes-du-Nord	.....	.....	.....	.....	.....	.....	.....
Creuse	.....	.....	.....	.....	.....	.....	.....
Dordogne	407,569	267,039	616,440	465,665	278,748	190,347	129,054
Doubs	317,189	178,164	197,605	156,817	81,478	46,795	16,229
Carried forward	13,122,063	9,540,836	12,446,630	9,523,107	5,457,283	5,041,981	2,724,576

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DÉPARTEMENTS.	1848.	1849.	1850.	1851.	1852.	1853.	1854.
	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.
Brought forward.....	13,122,063	9,540,836	12,446,630	9,523,107	5,457,283	5,041,981	2,724,576
Drôme.....	312,973	295,017	332,938	354,000	296,000	166,300	210,000
Eure.....	9,638	26,450	21,795	14,680	8,383	15,181	6,277
Eure-et-Loir	106,895	79,093	119,426	130,922	56,677	44,286	9,633
Finistère.....	.....	.....	.....	.....	.....	.....	.....
Gard.....	1,706,447	1,046,360	1,258,461	1,286,031	1,193,986	641,060	795,324
Garonne (Haute-)	803,215	454,090	670,497	496,334	424,143	305,391	171,700
Gers.....	1,948,096	1,246,426	1,552,258	1,470,566	1,532,233	939,369	593,175
Gironde	1,990,800	1,423,611	2,296,559	1,798,470	1,263,643	726,589	300,742
Hérault	4,173,935	2,586,613	2,933,530	5,730,173	4,206,841	2,899,674	1,629,013
Ille-et-Vilaine.....	5,170	1,750	3,880	2,550	2,130	1,760	52
Indre	459,310	256,768	514,100	294,390	145,330	180,474	24,627
Indre-et-Loire	386,000	633,749	901,969	815,900	888,447	598,895	107,483
Isère.....	529,000	307,753	344,553	274,306	204,775	94,380	104,468
Jura.....	636,930	358,137	436,945	369,000	156,300	285,000	66,445
Landes	356,838	222,267	395,734	495,684	413,466	149,925	79,065
Loir-et-Cher	1,152,223	713,673	889,888	977,600	714,759	390,543	133,088
Loire	261,699	388,334	332,498	175,155	148,265	141,987	93,136
Loire (Haute-)	82,084	144,633	130,376	55,356	90,899	42.461	73,525
Loire-Intérieure	1,150,360	606,140	1,271,910	861,100	475,525	637,350	17,419
Loiret	2,407,798	1,220,544	1,171,974	786,103	637,155	786,130	141,693
Lot	504,078	386,430	615,610	423,060	287,302	245,818	135,377
Lot-et-Garonne.....	816,117	505,899	671,240	517,102	374,386	303.088	135,474
Lozère.....	10,695	8,362	8,350	6,618	5,164	3,311	2,087
Maine-et-Loire	512,659	481,307	623,781	556,094	513,948	300,099	77,105
Manche	.....	.....	.....	.....	.....	.....	.....
Marne.....	838,648	561,317	1,064,567	684,797	282,561	461,113	72,464
Marne (Haute-)	827,997	670,620	562,267	845,872	313,814	460,310	86,387
Mayenne	6,302	1,217	293	4,975	3,193	1,664	224
Carried forward.....	35,567,970	24,146,394	31,572,029	28,949,905	20,097,608	15,864,139	7,790,559

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DÉPARTEMENTS.	1848.	1849.	1850.	1851.	1852.	1853.	1854.
	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.
Brought forward.....	35,567,970	24,146,394	31,572,029	28,949,905	20,097,608	15,864,139	7,790,559
Meurthe.....	1,099,235	722,857	635,166	833.938	426,115	664,994	138,959
Meuse.....	473,776	419,080	421,267	476,654	284,524	442,634	52,459
Morbihan	9,377	8,956	10,427	10,187	6,459	2,060	200
Moselle	237,707	161,087	232,000	203,492	129,687	198,288	17,893
Nièvre..... ..	364,100	209,146	295,657	147,429	104,514	190,641	33,767
Nord.. Dunkerque	.....	.....	.....	.....	.....	.....	.....
Nord.. Lille.....	.....	.....	.....	.....	.....	.....	.....
Nord.. Valenciennes	.....	.....	.....	.....	.....	.....	.....
Oise.....	54,000	42,800	83,753	47,411	30,813	28,876	5,500
Orne.....	.....	.....	.....	.....	.....	.....	.....
Pas-de-Calais.....	.....	.....	.....	.....	.....	.....	.....
Puy-de-Dôme.....	848,732	639,525	740,459	409,276	467,451	424,038	367,025
Pyrénées (Basses-)	490,740	335,249	381,274	448,738	423,491	76,048	14,028
Pyrénées (Hautes-).....	507,380	385,108	463,538	353 353	590,089	144,688	97,777
Pyrénées-Orientales	398,572	313,285	262,341	406,310	463,126	257,970	162,369
Rhin (Bas-).....	485,401	483,072	437,513	337,281	268,206	246,638	65,660
Rhin (Haut-)	381,025	375,544	349,137	305,572	336,883	154,764	126,824
Rhône...	956,858	841,458	904,910	489,681	852,282	177,662	314,387
Saône (Haute-).....	481,397	297,592	329,484	337,015	119,403	135,389	38,569
Saône-et-Loire	1,443,900	1,011,400	1,163,300	660,900	464,300	305,600	379,800
Sarthe.....	135,512	74,327	84,946	47 883	56,712	15,149	3,388
Seine	134,785	104,186	148,430	130,408	73,211	114,617	24,314
Seine-Inférieure Rouen.....	.....	.....	.....	.....	.....	.....	.....
Seine-Inférieure Le Havre	....	.....	.....	.....	....	.....	.....
Seine-et-Marne	611,500	358,750	380,630	357,761	200,940	298,691	40,591
Seine-et-Oise	670,911	449,172	706,341	646,052	295,820	455,804	125,356
Sèvres (Deux-).....	270,800	191,183	294,869	155,494	120,114	90,328	45,462
Somme	26	40	22	16	11	.....	.....
Carried forward.....	45,623,704	31,570,211	39,897,493	35,754,756	25,311,759	20,289,018	9,844,887

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Départements.	1848.	1849.	1850.	1851.	1852.	1853.	1854.
	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.	Hectol.
Brought forward.....	45,623,704	31,570,211	39,897,493	35,754,756	25,311,759	20,289,018	9,844,887
Tarn	688,248	478,045	603,462	432,162	339,395	118,472	35,867
Tarn-et-Garonne	424,310	280,501	408,809	290,916	226,231	158,370	47,122
Var	1,315,689	938,301	937,322	640,054	909,383	478,799	456,559
Vaucluse	346,630	251,800	319,230	228,580	249,850	130,396	126,275
Vendée	541,300	346,251	665,925	331,466	239,046	164,032	40,527
Vienne	588,573	506,073	754,000	456,680	499,368	381,734	76,328
Vienne (Haute-)	36,982	27,664	41,757	34.928	18,636	11,711	2,491
Vosges	221,381	177,130	152,332	176,573	84,700	115,318	14,724
Yonne.....	1,835,335	979,237	937,223	1,083,114	582,233	813,867	145,089
Total.....	51,622,152	35,555,213	44,717,553	39,429,229	28,460,601	22,661,717	10,789,869

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